

**FLAIR WRITING INDUSTRIES LIMITED**  
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	FLAIR WRITING INDUSTRIES LIMITED	
Corporate identity number	U51100MH2016PLC284727	
Permanent account number of entity	AACCF8824C	
Address of registered office of company	63 B/C, GOVERNMENT INDUSTRIAL ESTATE, CHARKOP, KANDIVALI WEST, Mumbai, MAHARASHTRA, INDIA - 400067	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Individual
Name of audit firm	Jeswani & Rathore
Name of auditor signing report	DHIREN KHUBILAL RATHORE
Firms registration number of audit firm	104202W
Membership number of auditor	115126
Address of auditors	408/C, Niranjan, 99, Marine Drive, Mumbai 400002
Permanent account number of auditor or auditor's firm	AAEFJ3798L
SRN of form ADT-1	G87548798
Date of signing audit report by auditors	03/09/2022
Date of signing of balance sheet by auditors	03/09/2022

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

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

408/C, NIRANJAN, 99, MARINE DRIVE, MUMBAI-400 002

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Email: jeswanirathore@gmail.com

Independent Auditor's Report

To the Members of Flair Writing Industries Limited  
Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the accompanying Consolidated Financial Statements of Flair Writing Industries Limited (hereinafter referred to as the Parent Company) and its subsidiaries- Flair Distributor Private Limited and Flair Writing Equipments Private Limited (the Parent Company and its subsidiaries together referred to as "the Group") which comprise Balance Sheet as at March 31, 2022, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2022, their consolidated financial performance (including other comprehensive income), their consolidated cash flows and consolidated statement of changes in equity for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs), as 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 the Consolidated Financial Statements' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements for the year ended March 31, 2022. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No. Key Audit Matter	Auditor's Response
1 Revenue recognition (Refer note 2.7 of the Consolidated Financial Statements)	Our audit procedures with regard to revenue recognition included testing controls, automated and manual, around dispatches/deliveries, inventory reconciliations, substantive testing for cut-offs and analytical review procedures.
2 Recoverability of Indirect tax and Insurance Claim receivables (Refer note 5 of the Consolidated Financial Statements)	

As at March 31, 2022, non-current assets in respect of Indirect tax receivables include VAT and Service Tax recoverable amounting to Rs. 76.65 Lakh which are subject to pending assessment and in respect of Insurance Claim Receivable amounting to Rs. 188.90 Lakh which is pending adjudication.

The Company has taken advice of the expert(s) with respect to the respective claim to review the nature of the amounts recoverable, the sustainability and the likelihood of recoverability upon final resolution.

#### Information Other than the Financial Statements and Auditor's Report Thereon

The Parent Company's Board of Directors is responsible for the other information. The Other information comprises the information included in the Annual report, but does not include the Consolidated Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

#### Management's Responsibilities for the Consolidated Financial Statements

The Parent Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated statement of changes in equity of the Group and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Parent Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the Group's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated Financial Statements.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Consolidated 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements.

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

- i. planning the scope of our audit work and in evaluating the results of our work and
- ii. to evaluate the effect of any identified misstatement in the Consolidated Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements for the financial year ended March 31, 2022 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on Other Legal and Regulatory Requirements

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

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements;

In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and records.

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

In our opinion, the aforesaid Consolidated Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

On the basis of the written representation received from the respective directors of companies as on March 31, 2022 taken on records by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a Director in terms of Section 164(2) of the Act.

With respect to the adequacy of the internal financial controls over financial reporting with reference to these Consolidated Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Parent Company and its subsidiary companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.

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

In our opinion and according to the information and explanations given to us and based on the reports of the statutory auditors of subsidiaries, the managerial remuneration for the year ended March 31, 2022 has been paid/ provided by the Parent Company and its subsidiaries to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;

- With respect to the matters to be included in the Auditor's report in accordance with the 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 Consolidated Financial Statements disclose the impact of pending litigations on the Consolidated Financial position of the Group in its Consolidated Financial Statements. [Refer Note 41 to the Consolidated Financial Statements]

II. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group during the year ended March 31, 2022.

IV. a) The Management of the Parent Company and its subsidiaries, which are companies incorporated in India and whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or its subsidiaries to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The Management of the Parent Company and its subsidiaries has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act,, nothing has come to our notice that has caused us to believe that the representations as provided under sub clause (iv)(a) and (iv) (b) above, contain any material misstatement.

V. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For Jeswani & Rathore  
Chartered Accountants  
(FRN: 104202W)

Dhiren K. Rathore  
(Partner)  
M. No: 115126  
UDIN: 22115126ATTEAF3553

Place: Mumbai  
Date: 03/09/2022

JESWANI & RATHORE  
CHARTERED ACCOUNTANTS  
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Annexure - A to the Independent Auditors' Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

In conjunction with our audit of the Consolidated Financial Statements of Flair Writing Industries Limited as of and for the year ended March 31, 2022, we have audited the internal financial controls over financial reporting of Flair Writing Industries Limited (hereinafter referred to as "the Parent Company") and its subsidiaries, which is a Company incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent Company, and its subsidiaries which is incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Parent Company and its subsidiaries, which is a Company incorporated in India, internal financial controls over financial reporting with reference to these Consolidated Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these Consolidated Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Consolidated Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting of the Company and its subsidiary companies with reference to these Consolidated Financial Statements.

#### Meaning of Internal Financial Controls Over Financial Reporting with reference to these Consolidated Financial Statements

A Company's internal financial control over financial reporting with reference to these Consolidated Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A Company's internal financial control over financial reporting with reference to these Consolidated Financial Statements includes those policies and procedures that:

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

provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and

provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these Consolidated Financial Statements

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

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us the Parent Company and its subsidiaries, which are incorporated in India, have, maintained in all material respects, an adequate internal financial controls system over financial reporting with reference to these Consolidated Financial Statements and such internal financial controls over financial reporting with reference to these Consolidated Financial Statements were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Parent Company and its subsidiaries considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Jeswani & Rathore  
Chartered Accountants  
(FRN: 104202W)

Dhiren K. Rathore  
(Partner)  
M. No: 115126  
UDIN:22115126ATTEAF3553

Place: Mumbai  
Date: 03/09/2022

**[110000] Balance sheet**

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	19,365.75	18,295.24	
Capital work-in-progress	178.22	0	
Other intangible assets	235.35	273.69	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	3.56	1.03	
Other non-current financial assets	223.81	196.65	
Total non-current financial assets	227.37	197.68	
Other non-current assets	501.16	788.27	
Total non-current assets	20,507.85	19,554.88	
Current assets [Abstract]			
Inventories	18,429.51	13,138.49	
Current financial assets [Abstract]			
Current investments	0	1,626.71	
Trade receivables, current	14,716.29	11,583.98	
Cash and cash equivalents	32.81	66.61	
Bank balance other than cash and cash equivalents	0.5	1.5	
Loans, current	22.27	21.15	
Other current financial assets	28.17	22.76	
Total current financial assets	14,800.04	13,322.71	
Other current assets	2,026.37	2,048.46	
Total current assets	35,255.92	28,509.66	
Total assets	55,763.77	48,064.54	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	2,334.72	2,334.72	2,334.72
Other equity	29,469.24	23,823.56	
Total equity attributable to owners of parent	31,803.96	26,158.28	
Non controlling interest	0	0	
Total equity	31,803.96	26,158.28	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	7,340.8	11,002.68	
Other non-current financial liabilities	(A) 266.31	(B) 756.13	
Total non-current financial liabilities	7,607.11	11,758.81	
Provisions, non-current	606	530.47	
Deferred tax liabilities (net)	951.13	1,024.49	
Other non-current liabilities	31.88	26.28	
Total non-current liabilities	9,196.12	13,340.05	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	5,292.37	2,028.51	
Trade payables, current	5,029.19	4,108.82	
Other current financial liabilities	(C) 1,938.19	(D) 1,407.63	
Total current financial liabilities	12,259.75	7,544.96	
Other current liabilities	1,112.48	539.05	
Provisions, current	562.2	475.93	
Current tax liabilities	829.26	6.27	
Total current liabilities	14,763.69	8,566.21	
Total liabilities	23,959.81	21,906.26	
Total equity and liabilities	55,763.77	48,064.54	



**Footnotes**

(A)

Particulars	2021-22
ii) Lease Liabilities	135.93
iii) Other Financial Non-Current Liabilities	130.38

(B)

Particulars	2020-21
ii) Lease Liabilities	436.72
iii) Other Financial Non-Current Liabilities	319.41

(C)

Particulars	2021-22
ii) Lease Liabilities	300.8
iv) Other Financial Liabilities	1637.39

(D)

Particulars	2020-21
ii) Lease Liabilities	318.83
iv) Other Financial Liabilities	1088.8

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 24.08	[INR/shares] 0.42	[INR/shares] 24.08	[INR/shares] 0.42
Total basic earnings (loss) per share	[INR/shares] 24.08	[INR/shares] 0.42	[INR/shares] 24.08	[INR/shares] 0.42
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 24.08	[INR/shares] 0.42	[INR/shares] 24.08	[INR/shares] 0.42
Total diluted earnings (loss) per share	[INR/shares] 24.08	[INR/shares] 0.42	[INR/shares] 24.08	[INR/shares] 0.42

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	57,747.81	29,798.94
Other income	1,016.34	1,288.46
Total income	58,764.15	31,087.4
Expenses [Abstract]		
Cost of materials consumed	33,362.53	14,610.38
Purchases of stock-in-trade	472.35	475.9
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,015.5	1,556.08
Employee benefit expense	8,828.77	5,838.7
Finance costs	932.03	1,151.6
Depreciation, depletion and amortisation expense	2,436.59	2,243.43
Other expenses	8,304.27	4,994.29
Total expenses	51,321.04	30,870.38
Profit before exceptional items and tax	7,443.11	217.02
Total profit before tax	7,443.11	217.02
Tax expense [Abstract]		
Current tax	(A) 1,899.33	(B) 28.3
Deferred tax	-79.29	91.76
Total tax expense	1,820.04	120.06
Total profit (loss) for period from continuing operations	5,623.07	96.96
Total profit (loss) for period	5,623.07	96.96
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	23.54	25.9
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-5.92	-6.52
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	17.62	19.38
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	17.62	19.38
Total comprehensive income	5,640.69	116.34
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	17.62	19.38
Total comprehensive income	5,640.69	116.34
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 24.08	[INR/shares] 0.42
Total basic earnings (loss) per share	[INR/shares] 24.08	[INR/shares] 0.42
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 24.08	[INR/shares] 0.42
Total diluted earnings (loss) per share	[INR/shares] 24.08	[INR/shares] 0.42

**Footnotes**

(A)

Particulars	2021-22
Current Tax	1901.75
Tax for Earlier Years	-2.42

(B)

Particulars	2020-21
Current Tax	26.96
Tax for Earlier Years	1.34

**[210000a] Statement of profit and loss****Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Income Tax on the above	Income Tax on the above
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-5.92	-6.52

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,623.07	96.96		5,623.07
Changes in comprehensive income components	17.62	19.38		17.62
Total comprehensive income	5,640.69	116.34		5,640.69
Other changes in equity [Abstract]				
Other additions to reserves	5	0		5
Deductions to reserves [Abstract]				
Other deductions to reserves	0.01	0		0.01
Total deductions to reserves	0.01	0		0.01
Total other changes in equity	4.99	0		4.99
Total increase (decrease) in equity	5,645.68	116.34		5,645.68
Other equity at end of period	29,469.24	23,823.56	23,707.22	29,469.24

## Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	96.96		5,623.07	96.96
Changes in comprehensive income components	19.38			
Total comprehensive income	116.34		5,623.07	96.96
Other changes in equity [Abstract]				
Other additions to reserves	0		5	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0.01	0
Total deductions to reserves	0		0.01	0
Total other changes in equity	0		4.99	0
Total increase (decrease) in equity	116.34		5,628.06	96.96
Other equity at end of period	23,823.56	23,707.22	29,756.82	24,128.76

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	24,031.8	1,956.36	1,956.36	1,956.36

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,623.07	96.96		5,623.07
Total comprehensive income	5,623.07	96.96		5,623.07
Other changes in equity [Abstract]				
Other additions to reserves	5	0		(A) 5
Deductions to reserves [Abstract]				
Other deductions to reserves	0.01	0		(B) 0.01
Total deductions to reserves	0.01	0		0.01
Total other changes in equity	4.99	0		4.99
Total increase (decrease) in equity	5,628.06	96.96		5,628.06
Other equity at end of period	27,800.46	22,172.4	22,075.44	27,800.46

(A) Add: Amortization Expenses of Lease deposit of earlier Years

(B) Adjustments

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]		Other equity components [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	96.96		0	0
Changes in comprehensive income components			17.62	19.38
Total comprehensive income	96.96		17.62	19.38
Other changes in equity [Abstract]				
Other additions to reserves	0			
Deductions to reserves [Abstract]				
Other deductions to reserves	0			
Total deductions to reserves	0			
Total other changes in equity	0			
Total increase (decrease) in equity	96.96		17.62	19.38
Other equity at end of period	22,172.4	22,075.44	-287.58	-305.2

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other equity components [Member]	Other comprehensive income, others [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		(A) 17.62	(B) 19.38	
Total comprehensive income		17.62	19.38	
Total increase (decrease) in equity		17.62	19.38	
Other equity at end of period	-324.58	-287.58	-305.2	-324.58

(A) Re-measurement gains/ (losses) on Defined Benefit Plans

(B) Re-measurement gains/ (losses) on Defined Benefit Plans

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	7,443.11	217.02	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-5,291.02	1,879.35	
Adjustments for decrease (increase) in trade receivables, current	-3,132.3	6,263.9	
Adjustments for decrease (increase) in other current assets	-3.66	8	
Adjustments for decrease (increase) in other non-current assets	309.31	-214.98	
Adjustments for other financial assets, current	-32.57	-15.67	
Adjustments for increase (decrease) in trade payables, current	920.38	-3,214.83	
Adjustments for increase (decrease) in other current liabilities	571.36	-369.51	
Adjustments for increase (decrease) in other non-current liabilities	7.66	-7.17	
Adjustments for depreciation and amortisation expense	2,436.59	2,243.43	
Adjustments for provisions, non-current	185.34	135.39	
Adjustments for other financial liabilities, current	340.32	-767.67	
Other adjustments to reconcile profit (loss)	-11.56	-5.62	
Other adjustments for non-cash items	-3.24	-214.91	
Total adjustments for reconcile profit (loss)	-3,703.39	5,719.71	
Net cash flows from (used in) operations	3,739.72	5,936.73	
Interest paid	-901.16	-1,125.64	
Interest received	-124.61	-306.85	
Income taxes paid (refund)	1,075.44	23.95	
Net cash flows from (used in) operating activities	3,440.83	6,731.57	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	241.11	524.59	
Purchase of property, plant and equipment	3,924.25	1,036.79	
Interest received	124.61	306.85	
Other inflows (outflows) of cash	1,657.51	-1,351.09	
Net cash flows from (used in) investing activities	-1,901.02	-1,556.44	
Cash flows from used in financing activities [Abstract]			
Payments of lease liabilities	327.3	321.19	
Interest paid	848.29	1,049.39	
Other inflows (outflows) of cash	-398.02	-4,096.21	
Net cash flows from (used in) financing activities	-1,573.61	-5,466.79	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-33.8	-291.66	
Net increase (decrease) in cash and cash equivalents	-33.8	-291.66	
Cash and cash equivalents cash flow statement at end of period	32.81	66.61	358.27

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	
Description of accounting policy for government grants [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

## Textual information (2)

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

#### FLAIR WRITING INDUSTRIES LIMITED

##### A. GROUP OVERVIEW

The Consolidated Financial Statement comprises financial statements of “Flair Writing Industries Limited” (‘Parent Company’) and its subsidiaries – Flair Distributor Private Limited and Flair Writing Equipments Private Limited (Collectively referred as “the Group”) for the year ended March 31, 2022.

Flair Writing Industries Limited (“the Company”) is incorporated in India and has registered office at 63 B/C, Government Industrial Estate, Charkop, Kandivali (W), Mumbai-400067. It is incorporated under the Companies Act, 2013.

##### Group Structure

Name of Company	Country of Incorporation	% Ownership held as at March 31, 2022	% Ownership held as at March 31, 2021
Flair Distributor Pvt. Ltd.	India	100%	100%
Flair Writing Equipments Pvt. Ltd.	India	100%	100%

#### SIGNIFICANT ACCOUNTING POLICIES

##### Basis of Preparation and Presentation of Consolidated Financial Statements

##### Compliance with Ind AS

The Consolidated Financial Statements of the Group have been prepared in accordance with the Indian Accounting Standards (Ind AS) to comply with the Section 133 of the Companies Act 2013 (“the 2013 Act”), read with Rule 3 of the Companies (Indian Accounting Standards) Rule 2015, and Companies (Indian Accounting Standards) Rules, 2016.

All the Assets and Liabilities have been classified as Current or Non- Current as per the Company’s normal operating cycle and other criteria set out in Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalent, the Group has ascertained the operating cycle to be 12 months.

##### Principle of Consolidation

- i) The Financial Statements of the Parent Company and its subsidiaries are combined on a line by line basis by adding together like items of assets, liabilities, equity, incomes, expenses and cash flows, after fully eliminating intra-company balances and intra-group transactions.
- ii) Profits or losses resulting from intra-group transactions that are recognised in assets, such as Inventory and Property, Plant and Equipment, are eliminated in full.
- iii) The Audited Financial Statements of subsidiaries have been prepared in accordance with the Accounting Principles Generally Accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with the relevant rules issued thereunder.
- iv) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.
- v) The carrying amount of the parent’s investment in subsidiaries is offset (eliminated) against the parent’s portion of equity in subsidiaries.

##### Historical cost convention

The Consolidated Financial Statements have been prepared on a historical cost basis, except for the following:  
Certain financial assets and liabilities (including derivative instruments) that are measured at fair value;

Defined benefit plans – Plan assets measured at fair value.

##### Functional and presentation currency

These Consolidated Financial Statements are presented in Indian Rupees, which is the Group’s functional currency. All amounts in the Consolidated Financial Statements have been rounded off to the nearest million or decimal thereof.

#### USE OF ESTIMATES, JUDGMENTS AND ASSUMPTIONS

The preparation of the Group's Financial Statements requires that the Management make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the Consolidated Financial Statements is made relying on these estimates.

The estimates and judgments used in the preparation of the Consolidated Financial Statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

Estimates and assumptions are required in particular for:

Determination of the estimated useful lives of Property Plant and Equipment and Intangible Assets:

Property, Plant and Equipment / Intangible Assets are depreciated / amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation / amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Group's historical experience with similar assets and take into account anticipated technological changes. The depreciation / amortisation for future periods is revised if there are significant changes from previous estimates.

Recoverability of trade receivables

Judgments are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

Provisions

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

Recognition and measurement of defined benefit obligations

The obligation arising from defined benefit plan is determined on the basis of actuarial assumptions. Key actuarial assumptions include discount rate, trends in salary escalation, actuarial rates and life expectancy. The discount rate is determined by reference to market yields at the end of the reporting period on government bonds. The period to maturity of the underlying bonds correspond to the probable maturity of the post-employment benefit obligations.

Application of Discount rates

Estimates of rates of discounting are done for measurement of fair values of certain financial assets and liabilities, which are based on prevalent bank interest rates and the same are subject to changes.

Current versus Non-Current Classification

All the assets and liabilities have been classified as Current or Non Current as per the Group's normal operating cycle of twelve months and other criteria set out in Schedule III to the Companies Act, 2013.

Impairment of Non-Financial Assets

The impairment provision for non-financial assets Group estimates asset's recoverable amount, which is higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or CGU's. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment of Financial Assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected cash loss rates. The Group uses judgments in making these assumptions and selecting the inputs to the impairment calculation, based on Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Recognition of Deferred Tax Assets and Liabilities

Deferred tax assets and liabilities are recognised for deductible temporary differences and unused tax losses for which there is probability of utilisation against the future taxable profit. The Company uses judgement to determine the amount of deferred tax that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

PROPERTY, PLANT AND EQUIPMENT (PPE)

Tangible Assets

Freehold Land



Freehold Land is carried at historical cost.

Property, Plant and Equipment:

Property, Plant and Equipment are stated at historical cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Intangible assets

Intangible assets that are acquired are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less accumulated amortisation and impairment loss if any. Subsequent expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates.

Capital Work-in-Progress:

Capital Work-in-Progress includes expenditure during construction period incurred on projects are treated as pre-operative expenses pending allocation to the assets. These expenses are apportioned to the respective fixed assets on their completion / commencement of commercial production.

Depreciation/Amortisation :

Depreciation on Property, Plant and Equipment is provided using straight-line method. Depreciation is provided based on useful life of the

assets as prescribed in accordance with the Schedule – II of Companies Act, 2013.

The useful life of major assets is as under:

Assets	Useful life (in years)
Freehold Building	30
Furniture & Fixtures	10
Electrical Installation	10
Office Equipments	5
Plant & Machinery	15
Factory Equipments	5
Vehicles	8
Two Wheeler	10
Mould	8
Computer Equipments	3

Intangible assets are carried at cost and amortised on a straight line basis so as to reflect the pattern in which the assets economic benefits are consumed. Amortisation of intangible assets is calculated over the managements' estimated useful lives as mentioned below:

Assets	Amortised (in years)
Trademarks	10
Others	10

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation on addition to assets or on sale/discardment of assets is calculated pro rata from the date of such addition or upto the date of sale/discardment, as the case may be.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of Profit and Loss when the assets is derecognized.

Impairment of Non-Financial Assets- Property, Plant and Equipment and Intangible Assets :

The Group assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and group of assets, called cash generating units (CGU) may be impaired. If any such indication exists the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Finance Costs

Finance costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of the asset. All other finance costs are expensed in the period in which they occur. Finance costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Foreign Currency Transactions and Translation

The Group's financial statements are presented in INR, which is also the Group's functional currency.

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss and costs that are directly attributable to the acquisition assets, are capitalized as cost of assets.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Exchange differences arising out of these transactions are charged to the Statement of Profit and Loss.

#### Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a Non-Financial Asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the Consolidated Financial Statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the Consolidated Financial Statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuer's are involved for valuation of significant assets, such as properties, unquoted financial assets etc, if needed. Involvement of independent external valuer's is decided upon annually by the Group. Further such valuation is done annually at the end of the financial year and the impact, if any, on account of such fair valuation is taken in the annual Consolidated Financial Statements.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow model. The inputs to these models are from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Changes in assumptions could affect the reported value of fair value of financial instruments

#### Revenue Recognition

The Company derives revenues from sale of manufactured goods, traded goods and related services.

Revenue from contracts with customers is recognized on transfer of control of promised goods or services to a customer at an amount that reflects the consideration to which the Company is expected to be entitled to in exchange for those goods or services.

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. This variable consideration is estimated based on the expected value of outflow. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.

#### Sale of Products

Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of product is satisfied at a point in time i.e., when the material is shipped to the customer or on delivery to the customer, as may be specified in the contract

#### Export Entitlements

Export entitlements such as duty drawback, Credit under MEIS, RODTEP etc are recognised as income when the right to receive the same as per the terms of the scheme is established in respect of the exports made and where there is no significant uncertainty regarding the ultimate

realization.

#### Other Income

Interest income is recognized on time proportionate basis taking into account amount outstanding and rate of Interest.

#### Tax Expenses

The tax expense for the period comprises Current and Deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the Other Comprehensive Income or in equity.

##### Current tax :

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance Sheet date.

##### Deferred tax :

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Consolidated Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

#### Inventories

Inventories include Raw Materials, Packing Materials, Stores and Spares, Traded Goods are measured at cost and Finished Goods Inventories are measured at lower of, cost and net realisable value after providing for obsolescence, if any.

Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition. Cost is determined on first in first out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Raw Materials and other supplies held for use in production of inventories are not written down below cost except in the case where material prices have declined and it is estimated that the cost of the finished product will exceed its net realisable value.

#### Leases

At the date of commencement of the lease, the Group recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses. Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortised cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are re-measured with a corresponding adjustment to the related right of use asset if the Group changes its assessment if whether it will exercise an extension or a termination option. Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

#### Contingent Liabilities and Commitments

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

#### Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

## Employee Benefits Expense

Employee benefits include bonus, compensated absences, provident fund, employee state insurance scheme and gratuity fund.

### Short-term obligations

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

### Post-employment obligations

#### Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund, Employees' State Insurance Corporation and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

#### Defined benefit plans

The Group pays gratuity to the employees whoever has completed five years of service with the group at the time of resignation/superannuation. The gratuity is paid @15 days salary for every completed year of service as per the Payment of Gratuity Act 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employee's services.

Re-measurement of defined benefit plan in respect of post-employment are charged to the Other Comprehensive Income.

#### Compensated Absences

Accumulated compensated absences, which are expected to be availed or en-cashed within 12 months from the end of the year end are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.

#### Payments of Bonus

The Group recognizes a liability and an expense for bonus. The Group recognizes a provision where contractually obliged or where there is a past practice that has created a constructive obligation.

#### Financial Instruments

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

Financial Instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a non-financial item in accordance with the entity's expected purchase, sale or usage requirements.

#### Financial assets

##### Initial Recognition and Measurement

All Financial Assets are initially recognized at Fair Value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets and Financial Liabilities, which are not at Fair Value Through Profit or Loss (FVTPL), are adjusted to the Fair Value on initial recognition. Purchases and Sales of Financial Assets are recognized using trade date accounting.

##### Subsequent Measurement

##### Financial Assets carried at Amortised Cost

A Financial Asset is measured at amortised cost if it is held within a business model whose objective is to hold the assets in order to collect contractual cash flows and the contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

##### Financial Assets at Fair value Through Other Comprehensive Income (FVOCI)

A Financial Asset is measured at FVOCI, if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

##### Financial Assets at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories is measured at FVTPL.

## Loans, Deposits and Receivable

Loans and receivable are non-derivative financial assets with fixed or determinable payment that are not quoted in the active market. Such assets are carried at amortised cost using the effective interest method, if the time value of money is insignificant.

### d. Investment in Mutual Fund

Mutual Funds are measured at fair value through profit and loss (FVTPL), with value changes recognised in Statement of Profit and Loss. However, profit and Loss on mutual fund is recognised in the Statement of Profit and loss at time of redemptions.

### Impairment of Financial Assets

In accordance with Ind-AS 109, The Group uses “Expected Credit Losses (ECL)” model, for evaluating impairment of Financial Asset other than those measured at Fair Value Through Profit and Loss (FVTPL)

Expected credit losses are measured through a loss allowance at an amount equal to

The 12- months expected credit losses (expected credit losses that result from those default events on the financial instruments that are possible within 12 months after the reporting date); or

Full lifetime expected credit losses(expected credit losses that result from all possible default events over the life of the financial instrument)

The Credit Loss is the difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on an individual or collective basis after considering all reasonable and supportable evidence including that which is forward-looking.

### Trade Receivable

Customer Credit Risk is managed by the Group’s established policy, procedures and control relating to customer credit risk management. An impairment analysis is performed at each reporting date on an individual basis based on historical data. The Group is receiving payments from customers within due dates and therefore the Group has no significant Credit Risk related to these parties. The Group evaluates the concentration of risk with respect to trade receivables as low.

For other assets, the Group uses 12 month ECL to provide for impairment loss where there is significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

Other Financial Assets mainly consists of Loans to employees, Security Deposit, other deposits, Interest accrued on Fixed Deposits, other receivables and Advances measured at amortized cost.

Following is the policy for specific financial assets:-

Type of financial asset	Policy
Security Deposit	Security deposit is in the nature of statutory deposits like electricity, telephone deposits. Since they are kept with Government bodies, there is low risk.
Grant receivable	Grant pertains to Government receivables. Hence there is no major risk of bad debts.
Loans to employees	The Company avails guarantee for loan provided to employees. In case of default in repayment of loan, the same is recovered from the salary of the guarantor.

## Financial Liabilities

### Initial Recognition and Measurement

All Financial Liabilities are recognized at fair value and in case of loans, net of directly attributable cost. Fees or recurring nature are directly recognized in the Statement of Profit and Loss as finance cost.

The Group's Financial Liabilities include trade and other payables, loans and borrowings including bank overdrafts and other payables, financial guarantee contracts and derivative financial instruments.

### Subsequent Measurement

Financial Liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

### De-recognition of Financial Instruments

The Group de-recognizes a Financial Asset when the contractual rights to the cash flows of the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for de-recognition under Ind AS 109. A Financial Liability (or part of Financial Liability) is de-recognized from the Group's financial statements when obligation specified in the contract is discharged or cancelled or expires.

### Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is reported in the Balance Sheet, if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

### Derivative Financial Instruments and Hedge Accounting

The Group uses derivative financial instruments such as forward currency contracts to hedge its foreign currency risk. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Any gains or losses arising from changes in the fair value of derivatives are taken directly to profit or loss. foreign exchange forward contracts are mark-to-market as at Balance Sheet date and unrealised net gain or loss is recognised in the statement of profit and loss.

### Cash and Cash Equivalents

Cash and Cash equivalents include Cash and Cheque in hand, Bank balances, Demand Deposits with Banks and other Short-Term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value where original maturity is three months or less.

### Cash Flow Statement

Cash flows are reported using the Indirect Method where by the Profit Before Tax is adjusted for the effect of the transactions of a non-cash nature, any deferrals or accruals of past and future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

### Earnings Per Share

#### Basic earnings per share

Basic Earnings Per Share is computed by dividing the net profit for the period attributable to the equity shareholders of the Group by the weighted average number of equity shares outstanding during the period.

#### Diluted earnings per share

Diluted Earnings Per Share is calculated by dividing the profit attributable to equity holders by the weighted average number of Equity

Shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all dilutive potential Equity shares into Equity shares.

#### Segment Reporting

The Group has engaged in the business of 'Manufacturing and Dealing of writing instruments and its allied', which in the context of Ind AS 108 - "Operating Segment" notified under section 133 of the Companies Act, 2013, is considered as the only segment.

#### Government Grants

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

### Textual information (3)

#### Description of accounting policy for government grants [Text Block]

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

### Textual information (4)

#### Description of accounting policy for government grants [Text Block]

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	N . A .	N . A .
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	



## Textual information (5)

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

The Consolidated Financial Statements of the Group have been prepared in accordance with the Indian Accounting Standards (Ind AS) to comply with the Section 133 of the Companies Act 2013 (“the 2013 Act”), read with Rule 3 of the Companies (Indian Accounting Standards) Rule 2015, and Companies (Indian Accounting Standards) Rules, 2016.

All the Assets and Liabilities have been classified as Current or Non- Current as per the Company’s normal operating cycle and other criteria set out in Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalent, the Group has ascertained the operating cycle to be 12 months.

## Textual information (6)

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

The Consolidated Financial Statements of the Group have been prepared in accordance with the Indian Accounting Standards (Ind AS) to comply with the Section 133 of the Companies Act 2013 (“the 2013 Act”), read with Rule 3 of the Companies (Indian Accounting Standards) Rule 2015, and Companies (Indian Accounting Standards) Rules, 2016.

All the Assets and Liabilities have been classified as Current or Non- Current as per the Company’s normal operating cycle and other criteria set out in Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalent, the Group has ascertained the operating cycle to be 12 months.

## Textual information (7)

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

#### FLAIR WRITING INDUSTRIES LIMITED

##### A. GROUP OVERVIEW

The Consolidated Financial Statement comprises financial statements of “Flair Writing Industries Limited” (‘Parent Company’) and its subsidiaries – Flair Distributor Private Limited and Flair Writing Equipments Private Limited (Collectively referred as “the Group”) for the year ended March 31, 2022.

Flair Writing Industries Limited (“the Company”) is incorporated in India and has registered office at 63 B/C, Government Industrial Estate, Charkop, Kandivali (W), Mumbai-400067. It is incorporated under the Companies Act, 2013.

##### Group Structure

Name of Company	Country of Incorporation	% Ownership held as at March 31, 2022	% Ownership held as at March 31, 2021
Flair Distributor Pvt. Ltd.	India	100%	100%
Flair Writing Equipments Pvt. Ltd.	India	100%	100%

#### SIGNIFICANT ACCOUNTING POLICIES

##### Basis of Preparation and Presentation of Consolidated Financial Statements

##### Compliance with Ind AS

The Consolidated Financial Statements of the Group have been prepared in accordance with the Indian Accounting Standards (Ind AS) to comply with the Section 133 of the Companies Act 2013 (“the 2013 Act”), read with Rule 3 of the Companies (Indian Accounting Standards) Rule 2015, and Companies (Indian Accounting Standards) Rules, 2016.

All the Assets and Liabilities have been classified as Current or Non- Current as per the Company’s normal operating cycle and other criteria set out in Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalent, the Group has ascertained the operating cycle to be 12 months.

##### Principle of Consolidation

- i) The Financial Statements of the Parent Company and its subsidiaries are combined on a line by line basis by adding together like items of assets, liabilities, equity, incomes, expenses and cash flows, after fully eliminating intra-company balances and intra-group transactions.
- ii) Profits or losses resulting from intra-group transactions that are recognised in assets, such as Inventory and Property, Plant and Equipment, are eliminated in full.
- iii) The Audited Financial Statements of subsidiaries have been prepared in accordance with the Accounting Principles Generally Accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with the relevant rules issued thereunder.
- iv) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.
- v) The carrying amount of the parent’s investment in subsidiaries is offset (eliminated) against the parent’s portion of equity in subsidiaries.

##### Historical cost convention

The Consolidated Financial Statements have been prepared on a historical cost basis, except for the following:  
Certain financial assets and liabilities (including derivative instruments) that are measured at fair value;

Defined benefit plans – Plan assets measured at fair value.

##### Functional and presentation currency

These Consolidated Financial Statements are presented in Indian Rupees, which is the Group’s functional currency. All amounts in the Consolidated Financial Statements have been rounded off to the nearest million or decimal thereof.

#### USE OF ESTIMATES, JUDGMENTS AND ASSUMPTIONS

The preparation of the Group's Financial Statements requires that the Management make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the Consolidated Financial Statements is made relying on these estimates.

The estimates and judgments used in the preparation of the Consolidated Financial Statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

Estimates and assumptions are required in particular for:

Determination of the estimated useful lives of Property Plant and Equipment and Intangible Assets:

Property, Plant and Equipment / Intangible Assets are depreciated / amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation / amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Group's historical experience with similar assets and take into account anticipated technological changes. The depreciation / amortisation for future periods is revised if there are significant changes from previous estimates.

Recoverability of trade receivables

Judgments are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

Provisions

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

Recognition and measurement of defined benefit obligations

The obligation arising from defined benefit plan is determined on the basis of actuarial assumptions. Key actuarial assumptions include discount rate, trends in salary escalation, actuarial rates and life expectancy. The discount rate is determined by reference to market yields at the end of the reporting period on government bonds. The period to maturity of the underlying bonds correspond to the probable maturity of the post-employment benefit obligations.

Application of Discount rates

Estimates of rates of discounting are done for measurement of fair values of certain financial assets and liabilities, which are based on prevalent bank interest rates and the same are subject to changes.

Current versus Non-Current Classification

All the assets and liabilities have been classified as Current or Non Current as per the Group's normal operating cycle of twelve months and other criteria set out in Schedule III to the Companies Act, 2013.

Impairment of Non-Financial Assets

The impairment provision for non-financial assets Group estimates asset's recoverable amount, which is higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or CGU's. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment of Financial Assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected cash loss rates. The Group uses judgments in making these assumptions and selecting the inputs to the impairment calculation, based on Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Recognition of Deferred Tax Assets and Liabilities

Deferred tax assets and liabilities are recognised for deductible temporary differences and unused tax losses for which there is probability of utilisation against the future taxable profit. The Company uses judgement to determine the amount of deferred tax that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

## PROPERTY, PLANT AND EQUIPMENT (PPE)

Tangible Assets

Freehold Land

Freehold Land is carried at historical cost.

Property, Plant and Equipment:

Property, Plant and Equipment are stated at historical cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Intangible assets

Intangible assets that are acquired are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less accumulated amortisation and impairment loss if any. Subsequent expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates.

Capital Work-in-Progress:

Capital Work-in-Progress includes expenditure during construction period incurred on projects are treated as pre-operative expenses pending allocation to the assets. These expenses are apportioned to the respective fixed assets on their completion / commencement of commercial production.

Depreciation/Amortisation :

Depreciation on Property, Plant and Equipment is provided using straight-line method. Depreciation is provided based on useful life of the

assets as prescribed in accordance with the Schedule – II of Companies Act, 2013.

The useful life of major assets is as under:

Assets	Useful life (in years)
Freehold Building	30
Furniture & Fixtures	10
Electrical Installation	10
Office Equipments	5
Plant & Machinery	15
Factory Equipments	5
Vehicles	8
Two Wheeler	10
Mould	8
Computer Equipments	3

Intangible assets are carried at cost and amortised on a straight line basis so as to reflect the pattern in which the assets economic benefits are consumed. Amortisation of intangible assets is calculated over the managements' estimated useful lives as mentioned below:

Assets	Amortised (in years)
Trademarks	10
Others	10

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation on addition to assets or on sale/discardment of assets is calculated pro rata from the date of such addition or upto the date of sale/discardment, as the case may be.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of Profit and Loss when the assets is derecognized.

Impairment of Non-Financial Assets- Property, Plant and Equipment and Intangible Assets :

The Group assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and group of assets, called cash generating units (CGU) may be impaired. If any such indication exists the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Finance Costs

Finance costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of the asset. All other finance costs are expensed in the period in which they occur. Finance costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Foreign Currency Transactions and Translation

The Group's financial statements are presented in INR, which is also the Group's functional currency.

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss and costs that are directly attributable to the acquisition assets, are capitalized as cost of assets.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Exchange differences arising out of these transactions are charged to the Statement of Profit and Loss.

#### Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a Non-Financial Asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the Consolidated Financial Statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the Consolidated Financial Statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuer's are involved for valuation of significant assets, such as properties, unquoted financial assets etc, if needed. Involvement of independent external valuer's is decided upon annually by the Group. Further such valuation is done annually at the end of the financial year and the impact, if any, on account of such fair valuation is taken in the annual Consolidated Financial Statements.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow model. The inputs to these models are from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Changes in assumptions could affect the reported value of fair value of financial instruments

#### Revenue Recognition

The Company derives revenues from sale of manufactured goods, traded goods and related services.

Revenue from contracts with customers is recognized on transfer of control of promised goods or services to a customer at an amount that reflects the consideration to which the Company is expected to be entitled to in exchange for those goods or services.

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. This variable consideration is estimated based on the expected value of outflow. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.

#### Sale of Products

Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of product is satisfied at a point in time i.e., when the material is shipped to the customer or on delivery to the customer, as may be specified in the contract

#### Export Entitlements

Export entitlements such as duty drawback, Credit under MEIS, RODTEP etc are recognised as income when the right to receive the same as per the terms of the scheme is established in respect of the exports made and where there is no significant uncertainty regarding the ultimate

realization.

#### Other Income

Interest income is recognized on time proportionate basis taking into account amount outstanding and rate of Interest.

#### Tax Expenses

The tax expense for the period comprises Current and Deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the Other Comprehensive Income or in equity.

##### Current tax :

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance Sheet date.

##### Deferred tax :

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Consolidated Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

#### Inventories

Inventories include Raw Materials, Packing Materials, Stores and Spares, Traded Goods are measured at cost and Finished Goods Inventories are measured at lower of, cost and net realisable value after providing for obsolescence, if any.

Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition. Cost is determined on first in first out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Raw Materials and other supplies held for use in production of inventories are not written down below cost except in the case where material prices have declined and it is estimated that the cost of the finished product will exceed its net realisable value.

#### Leases

At the date of commencement of the lease, the Group recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses. Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortised cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are re-measured with a corresponding adjustment to the related right of use asset if the Group changes its assessment if whether it will exercise an extension or a termination option. Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

#### Contingent Liabilities and Commitments

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

#### Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

## Employee Benefits Expense

Employee benefits include bonus, compensated absences, provident fund, employee state insurance scheme and gratuity fund.

### Short-term obligations

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

### Post-employment obligations

#### Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund, Employees' State Insurance Corporation and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

#### Defined benefit plans

The Group pays gratuity to the employees whoever has completed five years of service with the group at the time of resignation/superannuation. The gratuity is paid @15 days salary for every completed year of service as per the Payment of Gratuity Act 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employee's services.

Re-measurement of defined benefit plan in respect of post-employment are charged to the Other Comprehensive Income.

#### Compensated Absences

Accumulated compensated absences, which are expected to be availed or en-cashed within 12 months from the end of the year end are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.

#### Payments of Bonus

The Group recognizes a liability and an expense for bonus. The Group recognizes a provision where contractually obliged or where there is a past practice that has created a constructive obligation.

#### Financial Instruments

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

Financial Instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a non-financial item in accordance with the entity's expected purchase, sale or usage requirements.

#### Financial assets

##### Initial Recognition and Measurement

All Financial Assets are initially recognized at Fair Value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets and Financial Liabilities, which are not at Fair Value Through Profit or Loss (FVTPL), are adjusted to the Fair Value on initial recognition. Purchases and Sales of Financial Assets are recognized using trade date accounting.

##### Subsequent Measurement

##### Financial Assets carried at Amortised Cost

A Financial Asset is measured at amortised cost if it is held within a business model whose objective is to hold the assets in order to collect contractual cash flows and the contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

##### Financial Assets at Fair value Through Other Comprehensive Income (FVOCI)

A Financial Asset is measured at FVOCI, if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

##### Financial Assets at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories is measured at FVTPL.



## Loans, Deposits and Receivable

Loans and receivable are non-derivative financial assets with fixed or determinable payment that are not quoted in the active market. Such assets are carried at amortised cost using the effective interest method, if the time value of money is insignificant.

### d. Investment in Mutual Fund

Mutual Funds are measured at fair value through profit and loss (FVTPL), with value changes recognised in Statement of Profit and Loss. However, profit and Loss on mutual fund is recognised in the Statement of Profit and loss at time of redemptions.

### Impairment of Financial Assets

In accordance with Ind-AS 109, The Group uses “Expected Credit Losses (ECL)” model, for evaluating impairment of Financial Asset other than those measured at Fair Value Through Profit and Loss (FVTPL)

Expected credit losses are measured through a loss allowance at an amount equal to

The 12- months expected credit losses (expected credit losses that result from those default events on the financial instruments that are possible within 12 months after the reporting date); or

Full lifetime expected credit losses(expected credit losses that result from all possible default events over the life of the financial instrument)

The Credit Loss is the difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on an individual or collective basis after considering all reasonable and supportable evidence including that which is forward-looking.

### Trade Receivable

Customer Credit Risk is managed by the Group’s established policy, procedures and control relating to customer credit risk management. An impairment analysis is performed at each reporting date on an individual basis based on historical data. The Group is receiving payments from customers within due dates and therefore the Group has no significant Credit Risk related to these parties. The Group evaluates the concentration of risk with respect to trade receivables as low.

For other assets, the Group uses 12 month ECL to provide for impairment loss where there is significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

Other Financial Assets mainly consists of Loans to employees, Security Deposit, other deposits, Interest accrued on Fixed Deposits, other receivables and Advances measured at amortized cost.

Following is the policy for specific financial assets:-

Type of financial asset	Policy
Security Deposit	Security deposit is in the nature of statutory deposits like electricity, telephone deposits. Since they are kept with Government bodies, there is low risk.
Grant receivable	Grant pertains to Government receivables. Hence there is no major risk of bad debts.
Loans to employees	The Company avails guarantee for loan provided to employees. In case of default in repayment of loan, the same is recovered from the salary of the guarantor.

## Financial Liabilities

### Initial Recognition and Measurement

All Financial Liabilities are recognized at fair value and in case of loans, net of directly attributable cost. Fees or recurring nature are directly recognized in the Statement of Profit and Loss as finance cost.

The Group's Financial Liabilities include trade and other payables, loans and borrowings including bank overdrafts and other payables, financial guarantee contracts and derivative financial instruments.

### Subsequent Measurement

Financial Liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

### De-recognition of Financial Instruments

The Group de-recognizes a Financial Asset when the contractual rights to the cash flows of the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for de-recognition under Ind AS 109. A Financial Liability (or part of Financial Liability) is de-recognized from the Group's financial statements when obligation specified in the contract is discharged or cancelled or expires.

### Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is reported in the Balance Sheet, if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

### Derivative Financial Instruments and Hedge Accounting

The Group uses derivative financial instruments such as forward currency contracts to hedge its foreign currency risk. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Any gains or losses arising from changes in the fair value of derivatives are taken directly to profit or loss. foreign exchange forward contracts are mark-to-market as at Balance Sheet date and unrealised net gain or loss is recognised in the statement of profit and loss.

### Cash and Cash Equivalents

Cash and Cash equivalents include Cash and Cheque in hand, Bank balances, Demand Deposits with Banks and other Short-Term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value where original maturity is three months or less.

### Cash Flow Statement

Cash flows are reported using the Indirect Method where by the Profit Before Tax is adjusted for the effect of the transactions of a non-cash nature, any deferrals or accruals of past and future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

### Earnings Per Share

#### Basic earnings per share

Basic Earnings Per Share is computed by dividing the net profit for the period attributable to the equity shareholders of the Group by the weighted average number of equity shares outstanding during the period.

#### Diluted earnings per share

Diluted Earnings Per Share is calculated by dividing the profit attributable to equity holders by the weighted average number of Equity

Shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all dilutive potential Equity shares into Equity shares.

#### Segment Reporting

The Group has engaged in the business of 'Manufacturing and Dealing of writing instruments and its allied', which in the context of Ind AS 108 - "Operating Segment" notified under section 133 of the Companies Act, 2013, is considered as the only segment.

#### Government Grants

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

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

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

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

### [400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of 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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

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

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in Lakhs of 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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

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

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

..(8)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,735.73	1,135.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			458.89	557.28
Total disposals and retirements, property, plant and equipment			458.89	557.28
Total increase (decrease) in property, plant and equipment			3,276.84	578.41
Property, plant and equipment at end of period	19,365.75	18,295.24	30,278.75	27,001.91

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2,387.95	2,195.27	
Total Depreciation property plant and equipment		2,387.95	2,195.27	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		181.62	247.6	
Total disposals and retirements, property, plant and equipment		181.62	247.6	
Total increase (decrease) in property, plant and equipment		2,206.33	1,947.67	
Property, plant and equipment at end of period	26,423.5	10,913	8,706.67	6,759

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

..(3)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,610.52			1,610.52
Total increase (decrease) in property, plant and equipment	1,610.52	0		1,610.52
Property, plant and equipment at end of period	1,953.45	342.93	342.93	1,953.45



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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period		342.93		0

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs of 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]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		1,610.52		
Total increase (decrease) in property, plant and equipment		1,610.52	0	
Property, plant and equipment at end of period	0	1,953.45	342.93	342.93

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,610.52			
Total increase (decrease) in property, plant and equipment	1,610.52	0		0
Property, plant and equipment at end of period	1,953.45	342.93	342.93	0

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				298.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-147.94	-150.96
Total Depreciation property plant and equipment			-147.94	-150.96
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			43.12	230.08
Total disposals and retirements, property, plant and equipment			43.12	230.08
Total increase (decrease) in property, plant and equipment	0		-191.06	-82.05
Property, plant and equipment at end of period	0	0	4,009.47	4,200.53

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

..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			298.99	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		43.12	339.09	
Total disposals and retirements, property, plant and equipment		43.12	339.09	
Total increase (decrease) in property, plant and equipment		-43.12	-40.1	
Property, plant and equipment at end of period	4,282.58	4,591.44	4,634.56	4,674.66

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

..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	147.94	150.96		
Total Depreciation property plant and equipment	147.94	150.96		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		109.01		43.12
Total disposals and retirements, property, plant and equipment		109.01		43.12
Total increase (decrease) in property, plant and equipment	147.94	41.95		-43.12
Property, plant and equipment at end of period	581.97	434.03	392.08	4,591.44

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

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	298.99			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			147.94	150.96
Total Depreciation property plant and equipment			147.94	150.96
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	339.09			109.01
Total disposals and retirements, property, plant and equipment	339.09			109.01
Total increase (decrease) in property, plant and equipment	-40.1		147.94	41.95
Property, plant and equipment at end of period	4,634.56	4,674.66	581.97	434.03

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

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Other building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			298.99	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-147.94	-150.96	
Total Depreciation property plant and equipment		-147.94	-150.96	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		43.12	230.08	
Total disposals and retirements, property, plant and equipment		43.12	230.08	
Total increase (decrease) in property, plant and equipment		-191.06	-82.05	
Property, plant and equipment at end of period	392.08	4,009.47	4,200.53	4,282.58

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		298.99		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				147.94
Total Depreciation property plant and equipment				147.94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	43.12	339.09		
Total disposals and retirements, property, plant and equipment	43.12	339.09		
Total increase (decrease) in property, plant and equipment	-43.12	-40.1		147.94
Property, plant and equipment at end of period	4,591.44	4,634.56	4,674.66	581.97

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

..(13)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				298.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	150.96		-147.94	-150.96
Total Depreciation property plant and equipment	150.96		-147.94	-150.96
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	109.01		43.12	230.08
Total disposals and retirements, property, plant and equipment	109.01		43.12	230.08
Total increase (decrease) in property, plant and equipment	41.95		-191.06	-82.05
Property, plant and equipment at end of period	434.03	392.08	4,009.47	4,200.53

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

..(14)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			298.99	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		43.12	339.09	
Total disposals and retirements, property, plant and equipment		43.12	339.09	
Total increase (decrease) in property, plant and equipment		-43.12	-40.1	
Property, plant and equipment at end of period	4,282.58	4,591.44	4,634.56	4,674.66

**Disclosure of detailed information about property, plant and equipment [Table]****..(15)**

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

Classes of property, plant and equipment [Axis]	Other building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,883.76
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	147.94	150.96		-1,812.42
Total Depreciation property plant and equipment	147.94	150.96		-1,812.42
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		109.01		178.53
Total disposals and retirements, property, plant and equipment		109.01		178.53
Total increase (decrease) in property, plant and equipment	147.94	41.95		-107.19
Property, plant and equipment at end of period	581.97	434.03	392.08	12,192.11



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

..(16)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	718.06		1,883.76	718.06
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,616.42			
Total Depreciation property plant and equipment	-1,616.42			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	74.7		311.14	160.8
Total disposals and retirements, property, plant and equipment	74.7		311.14	160.8
Total increase (decrease) in property, plant and equipment	-973.06		1,572.62	557.26
Property, plant and equipment at end of period	12,299.3	13,272.36	20,805.34	19,232.72

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

..(17)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,812.42	1,616.42	
Total Depreciation property plant and equipment		1,812.42	1,616.42	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		132.61	86.1	
Total disposals and retirements, property, plant and equipment		132.61	86.1	
Total increase (decrease) in property, plant and equipment		1,679.81	1,530.32	
Property, plant and equipment at end of period	18,675.46	8,613.23	6,933.42	5,403.1

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

..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,883.76	718.06		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,812.42
Total Depreciation property plant and equipment				1,812.42
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	311.14	160.8		132.61
Total disposals and retirements, property, plant and equipment	311.14	160.8		132.61
Total increase (decrease) in property, plant and equipment	1,572.62	557.26		1,679.81
Property, plant and equipment at end of period	20,805.34	19,232.72	18,675.46	8,613.23

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

..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			107.89	33.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,616.42		-79.15	-79.27
Total Depreciation property plant and equipment	1,616.42		-79.15	-79.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	86.1			0
Total disposals and retirements, property, plant and equipment	86.1			0
Total increase (decrease) in property, plant and equipment	1,530.32		28.74	-45.42
Property, plant and equipment at end of period	6,933.42	5,403.1	252.55	223.81

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

..(20)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		107.89	33.85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.44	
Total disposals and retirements, property, plant and equipment			2.44	
Total increase (decrease) in property, plant and equipment		107.89	31.41	
Property, plant and equipment at end of period	269.23	587.53	479.64	448.23

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

..(21)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				107.89
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	79.15	79.27		-79.15
Total Depreciation property plant and equipment	79.15	79.27		-79.15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.44		
Total disposals and retirements, property, plant and equipment		2.44		
Total increase (decrease) in property, plant and equipment	79.15	76.83		28.74
Property, plant and equipment at end of period	334.98	255.83	179	252.55

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

..(22)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	33.85		107.89	33.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-79.27			
Total Depreciation property plant and equipment	-79.27			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			2.44
Total disposals and retirements, property, plant and equipment	0			2.44
Total increase (decrease) in property, plant and equipment	-45.42		107.89	31.41
Property, plant and equipment at end of period	223.81	269.23	587.53	479.64

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

..(23)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		79.15	79.27	
Total Depreciation property plant and equipment		79.15	79.27	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.44	
Total disposals and retirements, property, plant and equipment			2.44	
Total increase (decrease) in property, plant and equipment		79.15	76.83	
Property, plant and equipment at end of period	448.23	334.98	255.83	179

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,775.87	684.21		1,775.87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,733.27	-1,537.15		
Total Depreciation property plant and equipment	-1,733.27	-1,537.15		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	178.53	74.7		311.14
Total disposals and retirements, property, plant and equipment	178.53	74.7		311.14
Total increase (decrease) in property, plant and equipment	-135.93	-927.64		1,464.73
Property, plant and equipment at end of period	11,939.56	12,075.49	13,003.13	20,217.81

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	684.21			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,733.27	1,537.15
Total Depreciation property plant and equipment			1,733.27	1,537.15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	158.36		132.61	83.66
Total disposals and retirements, property, plant and equipment	158.36		132.61	83.66
Total increase (decrease) in property, plant and equipment	525.85		1,600.66	1,453.49
Property, plant and equipment at end of period	18,753.08	18,227.23	8,278.25	6,677.59

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

..(26)

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

Classes of property, plant and equipment [Axis]	Other 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]		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,775.87	684.21	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,733.27	-1,537.15	
Total Depreciation property plant and equipment		-1,733.27	-1,537.15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		178.53	74.7	
Total disposals and retirements, property, plant and equipment		178.53	74.7	
Total increase (decrease) in property, plant and equipment		-135.93	-927.64	
Property, plant and equipment at end of period	5,224.1	11,939.56	12,075.49	13,003.13

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

..(27)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,775.87	684.21		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,733.27
Total Depreciation property plant and equipment				1,733.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	311.14	158.36		132.61
Total disposals and retirements, property, plant and equipment	311.14	158.36		132.61
Total increase (decrease) in property, plant and equipment	1,464.73	525.85		1,600.66
Property, plant and equipment at end of period	20,217.81	18,753.08	18,227.23	8,278.25



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

..(28)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			63.49	20.69
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,537.15		-56.94	-55.3
Total Depreciation property plant and equipment	1,537.15		-56.94	-55.3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	83.66			1.9
Total disposals and retirements, property, plant and equipment	83.66			1.9
Total increase (decrease) in property, plant and equipment	1,453.49		6.55	-36.51
Property, plant and equipment at end of period	6,677.59	5,224.1	345.51	338.96

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

..(29)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		63.49	20.69	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			21.36	
Total disposals and retirements, property, plant and equipment			21.36	
Total increase (decrease) in property, plant and equipment		63.49	-0.67	
Property, plant and equipment at end of period	375.47	596.06	532.57	533.24

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

..(30)

Unless otherwise specified, all monetary values are in Lakhs of 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]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				63.49
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	56.94	55.3		-56.94
Total Depreciation property plant and equipment	56.94	55.3		-56.94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		19.46		
Total disposals and retirements, property, plant and equipment		19.46		
Total increase (decrease) in property, plant and equipment	56.94	35.84		6.55
Property, plant and equipment at end of period	250.55	193.61	157.77	345.51

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

..(31)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	20.69		63.49	20.69
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-55.3			
Total Depreciation property plant and equipment	-55.3			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.9			21.36
Total disposals and retirements, property, plant and equipment	1.9			21.36
Total increase (decrease) in property, plant and equipment	-36.51		63.49	-0.67
Property, plant and equipment at end of period	338.96	375.47	596.06	532.57

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

..(32)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		56.94	55.3	
Total Depreciation property plant and equipment		56.94	55.3	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			19.46	
Total disposals and retirements, property, plant and equipment			19.46	
Total increase (decrease) in property, plant and equipment		56.94	35.84	
Property, plant and equipment at end of period	533.24	250.55	193.61	157.77

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

..(33)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	118.44	78.49		118.44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-83.87	-77.72		
Total Depreciation property plant and equipment	-83.87	-77.72		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.23	3		55.39
Total disposals and retirements, property, plant and equipment	16.23	3		55.39
Total increase (decrease) in property, plant and equipment	18.34	-2.23		63.05
Property, plant and equipment at end of period	413.57	395.23	397.46	624.16

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

..(34)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	78.49			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			83.87	77.72
Total Depreciation property plant and equipment			83.87	77.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	35.25		39.16	32.25
Total disposals and retirements, property, plant and equipment	35.25		39.16	32.25
Total increase (decrease) in property, plant and equipment	43.24		44.71	45.47
Property, plant and equipment at end of period	561.11	517.87	210.59	165.88

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

..(35)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		118.44	78.49	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		55.39	35.25	
Total disposals and retirements, property, plant and equipment		55.39	35.25	
Total increase (decrease) in property, plant and equipment		63.05	43.24	
Property, plant and equipment at end of period	120.41	624.16	561.11	517.87

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

..(36)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				118.44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	83.87	77.72		-83.87
Total Depreciation property plant and equipment	83.87	77.72		-83.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	39.16	32.25		16.23
Total disposals and retirements, property, plant and equipment	39.16	32.25		16.23
Total increase (decrease) in property, plant and equipment	44.71	45.47		18.34
Property, plant and equipment at end of period	210.59	165.88	120.41	413.57

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

..(37)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	78.49		118.44	78.49
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-77.72			
Total Depreciation property plant and equipment	-77.72			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3		55.39	35.25
Total disposals and retirements, property, plant and equipment	3		55.39	35.25
Total increase (decrease) in property, plant and equipment	-2.23		63.05	43.24
Property, plant and equipment at end of period	395.23	397.46	624.16	561.11

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

..(38)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		83.87	77.72	
Total Depreciation property plant and equipment		83.87	77.72	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		39.16	32.25	
Total disposals and retirements, property, plant and equipment		39.16	32.25	
Total increase (decrease) in property, plant and equipment		44.71	45.47	
Property, plant and equipment at end of period	517.87	210.59	165.88	120.41

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

..(39)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	118.44	78.49		118.44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-83.87	-77.72		
Total Depreciation property plant and equipment	-83.87	-77.72		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.23	3		55.39
Total disposals and retirements, property, plant and equipment	16.23	3		55.39
Total increase (decrease) in property, plant and equipment	18.34	-2.23		63.05
Property, plant and equipment at end of period	413.57	395.23	397.46	624.16

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

..(40)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	78.49			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			83.87	77.72
Total Depreciation property plant and equipment			83.87	77.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	35.25		39.16	32.25
Total disposals and retirements, property, plant and equipment	35.25		39.16	32.25
Total increase (decrease) in property, plant and equipment	43.24		44.71	45.47
Property, plant and equipment at end of period	561.11	517.87	210.59	165.88

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

..(41)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		10.92	8.02	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-12.16	-16	
Total Depreciation property plant and equipment		-12.16	-16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		-1.24	-7.98	
Property, plant and equipment at end of period	120.41	31.67	32.91	40.89



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

..(42)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10.92	8.02		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				12.16
Total Depreciation property plant and equipment				12.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.78		
Total disposals and retirements, property, plant and equipment		0.78		
Total increase (decrease) in property, plant and equipment	10.92	7.24		12.16
Property, plant and equipment at end of period	113.97	103.05	95.81	82.3

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

..(43)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			10.92	8.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	16		-12.16	-16
Total Depreciation property plant and equipment	16		-12.16	-16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.78			0
Total disposals and retirements, property, plant and equipment	0.78			0
Total increase (decrease) in property, plant and equipment	15.22		-1.24	-7.98
Property, plant and equipment at end of period	70.14	54.92	31.67	32.91

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

..(44)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		10.92	8.02	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.78	
Total disposals and retirements, property, plant and equipment			0.78	
Total increase (decrease) in property, plant and equipment		10.92	7.24	
Property, plant and equipment at end of period	40.89	113.97	103.05	95.81

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

..(45)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				48.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.16	16		-21.57
Total Depreciation property plant and equipment	12.16	16		-21.57
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.78		
Total disposals and retirements, property, plant and equipment		0.78		
Total increase (decrease) in property, plant and equipment	12.16	15.22		27.03
Property, plant and equipment at end of period	82.3	70.14	54.92	60.87

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

..(46)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.44		48.6	11.44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25.83			
Total Depreciation property plant and equipment	-25.83			
Total increase (decrease) in property, plant and equipment	-14.39		48.6	11.44
Property, plant and equipment at end of period	33.84	48.23	223.03	174.43

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

..(47)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		21.57	25.83	
Total Depreciation property plant and equipment		21.57	25.83	
Total increase (decrease) in property, plant and equipment		21.57	25.83	
Property, plant and equipment at end of period	162.99	162.16	140.59	114.76

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

..(48)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	48.6	11.44		48.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.57	-25.83		
Total Depreciation property plant and equipment	-21.57	-25.83		
Total increase (decrease) in property, plant and equipment	27.03	-14.39		48.6
Property, plant and equipment at end of period	60.87	33.84	48.23	223.03

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

..(49)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.44			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			21.57	25.83
Total Depreciation property plant and equipment			21.57	25.83
Total increase (decrease) in property, plant and equipment	11.44		21.57	25.83
Property, plant and equipment at end of period	174.43	162.99	162.16	140.59

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

..(50)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-253.05	-253.04	
Total Depreciation property plant and equipment		-253.05	-253.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		39.39		
Total disposals and retirements, property, plant and equipment		39.39		
Total increase (decrease) in property, plant and equipment		-292.44	-253.04	
Property, plant and equipment at end of period	114.76	359.1	651.54	904.58

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

..(51)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				253.05
Total Depreciation property plant and equipment				253.05
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	49.24			9.85
Total disposals and retirements, property, plant and equipment	49.24			9.85
Total increase (decrease) in property, plant and equipment	-49.24	0		243.2
Property, plant and equipment at end of period	1,371.3	1,420.54	1,420.54	1,012.2

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

..(52)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	253.04			
Total Depreciation property plant and equipment	253.04			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			49.24	
Total disposals and retirements, property, plant and equipment			49.24	
Total increase (decrease) in property, plant and equipment	253.04		-49.24	0
Property, plant and equipment at end of period	769	515.96	1,371.3	1,420.54

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

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		253.05	253.04	
Total Depreciation property plant and equipment		253.05	253.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.85		
Total disposals and retirements, property, plant and equipment		9.85		
Total increase (decrease) in property, plant and equipment		243.2	253.04	
Property, plant and equipment at end of period	1,420.54	1,012.2	769	515.96

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

..(54)

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

Classes of property, plant and equipment [Axis]	Other 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(55)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-253.05	-253.04
Total Depreciation property plant and equipment			-253.05	-253.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			39.39	
Total disposals and retirements, property, plant and equipment			39.39	
Total increase (decrease) in property, plant and equipment	0		-292.44	-253.04
Property, plant and equipment at end of period	0	0	359.1	651.54

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

..(56)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			49.24	
Total disposals and retirements, property, plant and equipment			49.24	
Total increase (decrease) in property, plant and equipment			-49.24	0
Property, plant and equipment at end of period	904.58	1,371.3	1,420.54	1,420.54



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

..(57)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Rights-of-Use Assets
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	253.05	253.04		-253.05
Total Depreciation property plant and equipment	253.05	253.04		-253.05
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.85			39.39
Total disposals and retirements, property, plant and equipment	9.85			39.39
Total increase (decrease) in property, plant and equipment	243.2	253.04		-292.44
Property, plant and equipment at end of period	1,012.2	769	515.96	359.1

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

..(58)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Rights of Use Assets-Leased Assets		Rights-of-Use Assets	Rights of Use Assets-Leased Assets
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	-253.04			
Total Depreciation property plant and equipment	-253.04			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			49.24	
Total disposals and retirements, property, plant and equipment			49.24	
Total increase (decrease) in property, plant and equipment	-253.04		-49.24	0
Property, plant and equipment at end of period	651.54	904.58	1,371.3	1,420.54

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

..(59)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Rights-of-Use Assets	Rights of Use Assets-Leased Assets	
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		253.05	253.04	
Total Depreciation property plant and equipment		253.05	253.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.85		
Total disposals and retirements, property, plant and equipment		9.85		
Total increase (decrease) in property, plant and equipment		243.2	253.04	
Property, plant and equipment at end of period	1,420.54	1,012.2	769	515.96

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

..(60)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	NA	NA		NA
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(61)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	NA		NA	NA
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

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

..(62)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	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]	
Property, plant and equipment at end of period	0

## [612100] Notes - Impairment of assets

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

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

**[400700] Notes - Investment property**

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

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

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			10.29	9.34
Total increase (decrease) in Other intangible assets			10.29	9.34
Other intangible assets at end of period	235.35	273.69	463.04	452.75

**Disclosure of detailed information about other intangible assets [Table]**

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		48.63	48.15	
Total increase (decrease) in Other intangible assets		48.63	48.15	
Other intangible assets at end of period	443.41	227.69	179.06	130.91

## Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.29	9.34		10.29
Amortisation other intangible assets	-47.92	-47.41		
Total increase (decrease) in Other intangible assets	-37.63	-38.07		10.29
Other intangible assets at end of period	233.56	271.19	309.26	457.18

## Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	9.34			
Amortisation other intangible assets			47.92	47.41
Total increase (decrease) in Other intangible assets	9.34		47.92	47.41
Other intangible assets at end of period	446.89	437.55	223.62	175.7

## Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Gross carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		10.29	9.34	
Total increase (decrease) in Other intangible assets		10.29	9.34	
Other intangible assets at end of period	128.29	457.18	446.89	437.55

## Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Trade marks [Member]
	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				10.29
Amortisation other intangible assets	47.92	47.41		-47.92
Total increase (decrease) in Other intangible assets	47.92	47.41		-37.63
Other intangible assets at end of period	223.62	175.7	128.29	233.56

## Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	9.34		10.29	9.34
Amortisation other intangible assets	-47.41			
Total increase (decrease) in Other intangible assets	-38.07		10.29	9.34
Other intangible assets at end of period	271.19	309.26	457.18	446.89

## Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		47.92	47.41	
Total increase (decrease) in Other intangible assets		47.92	47.41	
Other intangible assets at end of period	437.55	223.62	175.7	128.29

## Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.29	9.34		10.29
Amortisation other intangible assets	-47.92	-47.41		
Total increase (decrease) in Other intangible assets	-37.63	-38.07		10.29
Other intangible assets at end of period	233.56	271.19	309.26	457.18

**Disclosure of detailed information about other intangible assets [Table]**

..(10)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	9.34			
Amortisation other intangible assets			47.92	47.41
Total increase (decrease) in Other intangible assets	9.34		47.92	47.41
Other intangible assets at end of period	446.89	437.55	223.62	175.7

**Disclosure of detailed information about other intangible assets [Table]**

..(11)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		-0.71	-0.74	
Total increase (decrease) in Other intangible assets		-0.71	-0.74	
Other intangible assets at end of period	128.29	1.79	2.5	3.24

**Disclosure of detailed information about other intangible assets [Table]**

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets				0.71
Total increase (decrease) in Other intangible assets	0	0		0.71
Other intangible assets at end of period	5.86	5.86	5.86	4.07



## Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	0.74		-0.71	-0.74
Total increase (decrease) in Other intangible assets	0.74		-0.71	-0.74
Other intangible assets at end of period	3.36	2.62	1.79	2.5

## Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	3.24	5.86	5.86	5.86

## Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
	Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 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]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0.71	0.74	
Total increase (decrease) in Other intangible assets	0.71	0.74	
Other intangible assets at end of period	4.07	3.36	2.62

**Disclosure of additional information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(2)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	SLM	SLM
Useful lives or amortisation rates, other intangible assets	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No

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

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

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

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

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

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	19,866.88	19,303.78	19,866.88	19,303.78
Financial liabilities, at fair value	0	0	0	0

**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	15,027.4	13,520.4	14,716.28	11,583.99
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	14,716.28	11,583.99	311.12	1,936.41
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade Receivables-current	Trade Receivables-current	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	25.83	22.18	25.83	22.18
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Loans-Current and Non Current	Loans-Current and Non Current

## Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	251.98	219.41	251.98	219.41
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other Financial Assets-Current and Non Current	Other Financial Assets-Current and Non Current

## Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	1,626.71	0	1,626.71
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Current Investment	Current Investment

## Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	32.81	66.61	32.81	66.61
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and Cash Equivalents	Cash and Cash Equivalents

## Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 5 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.5	1.5	0.5	1.5
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Bank Balance other than Cash and Cash Equivalents	Bank Balance other than Cash and Cash Equivalents

## [400500] Notes - Current investments

## Details of current investments [Table]

..(1)

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

Classification of current investments [Axis]	1
	01/04/2020 to 31/03/2021
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [Line items]	
Type of current investments	Other current investments
Class of current investments	Current investments
Nature of current investments	Quoted
Current investments	1,626.71
Basis of valuation of current investments	At cost
Name of body corporate in whom investment has been made	Nippon India Liquid Fund-Growth Plan-Growth Option
Number of shares of current investment made in body corporate	[shares] 0

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	1,626.71
Market value of quoted current investments	0	1,631.54
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	3,440.83	6,731.57
Net cash flows from (used in) operating activities	3,440.83	6,731.57
Net cash flows from (used in) investing activities, continuing operations	-1,901.02	-1,556.44
Net cash flows from (used in) investing activities	-1,901.02	-1,556.44
Net cash flows from (used in) financing activities, continuing operations	-1,573.61	-5,466.79
Net cash flows from (used in) financing activities	-1,573.61	-5,466.79

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 3,00,00,000	[shares] 3,00,00,000		[shares] 3,00,00,000
Value of shares authorised	3,000	3,000		3,000
Number of shares issued	[shares] 2,33,47,200	[shares] 2,33,47,200		[shares] 2,33,47,200
Value of shares issued	2,334.72	2,334.72		2,334.72
Number of shares subscribed and fully paid	[shares] 2,33,47,200	[shares] 2,33,47,200		[shares] 2,33,47,200
Value of shares subscribed and fully paid	2,334.72	2,334.72		2,334.72
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] 2,33,47,200	[shares] 2,33,47,200		[shares] 2,33,47,200
Total value of shares subscribed	2,334.72	2,334.72		2,334.72
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,33,47,200	[shares] 2,33,47,200		[shares] 2,33,47,200
Value of shares called	2,334.72	2,334.72		2,334.72
Value of shares paid-up	2,334.72	2,334.72		2,334.72
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]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,33,47,200	[shares] 2,33,47,200	[shares] 2,33,47,200	[shares] 2,33,47,200
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	2,334.72	2,334.72	2,334.72	2,334.72
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 3,00,00,000	
Value of shares authorised	3,000	
Number of shares issued	[shares] 2,33,47,200	
Value of shares issued	2,334.72	
Number of shares subscribed and fully paid	[shares] 2,33,47,200	
Value of shares subscribed and fully paid	2,334.72	
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] 2,33,47,200	
Total value of shares subscribed	2,334.72	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,33,47,200	
Value of shares called	2,334.72	
Value of shares paid-up	2,334.72	
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]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,33,47,200	[shares] 2,33,47,200
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	2,334.72	2,334.72
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [Line items]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Khubilal J Rathod	Khubilal J Rathod
Permanent account number of shareholder			AAAPR8008F	AAAPR8008F
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,98,45,120	[shares] 1,98,45,120	[shares] 46,69,440	[shares] 46,69,440
Percentage of shareholding in company	85.00%	85.00%	20.00%	20.00%



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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	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	Vimalchand Rathod	Vimalchand J Rathod	Rajesh K Rathod	Rajesh K Rathod
Permanent account number of shareholder	AAAPR8003Q	AAAPR8003Q	AAAPR8004K	AAAPR8004K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 35,02,080	[shares] 35,02,080	[shares] 23,34,720	[shares] 23,34,720
Percentage of shareholding in company	15.00%	15.00%	10.00%	10.00%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	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	Mohit K Rathod	Mohit K Rathod	Sumit V Rathod	Sumit V Rathod
Permanent account number of shareholder	AAAPR8006M	AAAPR8006M	AAAPR8009E	AAAPR8009E
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 23,34,720	[shares] 23,34,720	[shares] 23,34,720	[shares] 23,34,720
Percentage of shareholding in company	10.00%	10.00%	10.00%	10.00%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 6 [Member]		Shareholder 7 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	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	Nirmala K Rathod	Nirmala K Rathod	Manjula V Rathod	Manjula V Rathod
Permanent account number of shareholder	AAAPR8007L	AAAPR8007L	AAAPR8935K	AAAPR8935K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 23,34,720	[shares] 23,34,720	[shares] 23,34,720	[shares] 23,34,720
Percentage of shareholding in company	10.00%	10.00%	10.00%	10.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	7,340.8	11,002.68	695.53	1,590.26

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	6,645.27	9,412.42	695.53	1,590.26

**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	695.53	1,590.26	695.53	1,590.26

**Classification of borrowings [Table]**

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	6,645.27	9,412.42	6,592.15	9,360.6

**Classification of borrowings [Table]**

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	53.12	51.82	5,292.37	2,028.51

**Classification of borrowings [Table]**

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,720.77	1,381.19	571.6	647.32

**Classification of borrowings [Table]**

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,373.74	503.36	571.6	647.32

**Classification of borrowings [Table]**

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	571.6	647.32	1,347.03	877.83

**Classification of borrowings [Table]**

..(9)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2022	31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 1,347.03	(B) 877.83

**Footnotes**

(A) Current maturities of Long term borrowings : 947.03; Packing Credit - from Bank : 400

(B) Current maturities of Long term borrowings

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Depreciation amortisation impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	951.13	1,024.49		951.13
Net deferred tax liability (assets)	951.13	1,024.49	-58.62	951.13
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-79.29	1,076.59		-79.29
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-79.29	1,076.59		-79.29
Aggregated income tax relating to components of other comprehensive income	5.92	6.52		5.92
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0.01			0.01
Total increase (decrease) in deferred tax liability (assets)	-73.36	1,083.11		-73.36
Deferred tax liability (assets) at end of period	951.13	1,024.49	-58.62	951.13

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax liabilities	1,024.49	
Net deferred tax liability (assets)	1,024.49	-58.62
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	1,076.59	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	1,076.59	
Aggregated income tax relating to components of other comprehensive income	6.52	
Total increase (decrease) in deferred tax liability (assets)	1,083.11	
Deferred tax liability (assets) at end of period	1,024.49	-58.62

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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)	1,901.75	26.96
Adjustments for current tax of prior periods	-2.42	1.34
Total current tax expense (income) and adjustments for current tax of prior periods	1,899.33	28.3
Other components of deferred tax expense (income)	-79.29	91.76
Total tax expense (income)	1,820.04	120.06
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	5,623.07	96.96
Tax expense (income) at applicable tax rate	1,820.04	120.06
Total tax expense (income)	1,820.04	120.06
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	5,623.07	96.96

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	Yes	Yes
Description of accounting policy for government grants [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]
Description of nature and extent of government grants recognised in financial statements	Textual information (10) [See below]	Textual information (11) [See below]
Indication of other forms of government assistance with direct benefits for entity	Textual information (12) [See below]	Textual information (13) [See below]
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	Textual information (14) [See below]	Textual information (15) [See below]
Capital subsidies or grants received from government authorities	40.83	33.17
Revenue subsidies or grants received from government authorities	0	0

## Textual information (8)

### Description of accounting policy for government grants [Text Block]

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (9)

### Description of accounting policy for government grants [Text Block]

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (10)

### Description of nature and extent of government grants recognised in financial statements

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (11)

### Description of nature and extent of government grants recognised in financial statements

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (12)

### **Indication of other forms of government assistance with direct benefits for entity**

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (13)

### **Indication of other forms of government assistance with direct benefits for entity**

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (14)

### **Explanation of unfulfilled conditions and other contingencies attaching to government assistance**

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

## Textual information (15)

### **Explanation of unfulfilled conditions and other contingencies attaching to government assistance**

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Government grants related to revenue are recognized on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs which they are intended to compensate. Such grants are deducted in reporting the related expense. When the grant relates to an Asset, it is recognized as Income over the expected useful life of the Asset. In case a non-monetary asset is given free of cost, it is recognized at a Fair Value. When Loan(s) or similar assistance are provided by the Government or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is reduced from interest. The Loanor assistance is initially recognized and measured at Fair Value and the Government Grant is measured as the difference between the initial carrying value of the Loan and the proceeds received.

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

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	4.98	4.92	0.76	0.71
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Margin Money with Banks	Margin Money with Banks	Interest Receivable	Interest Receivable
Other current financial assets others	4.98	4.92	0.76	0.71

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	197.61	176.31
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Others	Others
Other non-current assets, others	197.61	176.31

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	18,429.51	13,138.49	7,014.81	4,714.57
Goods in transit			133.06	157.11
Mode of valuation			Valued at lower of cost or NRV	Valued at lower of cost or NRV

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	7,005.26	4,723.52	3,917.03	3,259.54
Goods in transit	57.25	1.87		
Mode of valuation	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV



**Classification of inventories [Table]**

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	154.19	133.29	147.91	148.59
Mode of valuation	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	14,716.29	11,583.98	14,716.29	11,583.98
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	14,716.29	11,583.98	14,716.29	11,583.98
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Other non-current liabilities others [Table]**

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	31.88	26.28
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Government Grants	Government Grants
Other non-current liabilities others	31.88	26.28

## Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2022	31/03/2021	31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	303.55	611.96	0	303.55
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]	Capital advances [Member]		
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Secured considered good [Member]	Unsecured considered good [Member]	
		31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	611.96	0	226.9	458.37
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Other Advances [Member]			Deposits with statutory authorities [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]		Secured considered good [Member]
	31/03/2021	31/03/2022	31/03/2021	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	76.65	153.59	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Deposits with statutory authorities [Member]		Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	76.65	153.59	1,510.07	1,876.96
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			Advances given suppliers [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]		Secured considered good [Member]
	31/03/2021	31/03/2022	31/03/2021	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	1,510.07	1,876.96	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2022	31/03/2021	31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	772.08	439.62	0	737.99
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]	Deposits with statutory authorities [Member]		
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Secured considered good [Member]	Unsecured considered good [Member]	
	31/03/2021	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,437.34	0	737.99	1,437.34
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	3.56	1.03	3.56	1.03
Allowance for bad and doubtful loans	0	0	0	0
Total loans	3.56	1.03	3.56	1.03
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
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 Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Loans given employees [Member]		Loans [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	3.56	1.03	22.27	21.15
Allowance for bad and doubtful loans	0	0	0	0
Total loans	3.56	1.03	22.27	21.15
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
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Loans given employees [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	22.27	21.15	22.27	21.15
Allowance for bad and doubtful loans	0	0	0	0
Total loans	22.27	21.15	22.27	21.15
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
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

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	516.3	171.5
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	516.3	171.5

**Other non-current financial liabilities others [Table]**

..(1)

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

Other non-current financial liabilities others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	130.38	319.41	135.93	436.72
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Revenue received in advance	Revenue received in advance	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	130.38	319.41	135.93	436.72

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	606	530.47	562.2	475.93
Total provisions for employee benefits	606	530.47	562.2	475.93
CSR expenditure provision	0	0	0	0
Total provisions	606	530.47	562.2	475.93

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

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	345.35	311.84	252.01	169.64
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Payables on account of Purchase of Property, Plant and Equipment (including MSME Creditors)	Payables on account of Purchase of Property, Plant and Equipment (including MSME Creditors)	Statutory Remittances	Statutory Remittances
Other current liabilities, others	345.35	311.84	252.01	169.64

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

..(2)

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

Other current liabilities, others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	8.96	6.89
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Government Grants	Government Grants
Other current liabilities, others	8.96	6.89

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

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	300.8	318.83	7.5	7.5
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liabilities	Lease Liabilities	Security Deposit Received	Security Deposit Received
Other current financial liabilities, others	300.8	318.83	7.5	7.5



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

..(2)

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

Other current financial liabilities, others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	1,629.89	1,081.3
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Other Payables	Other Payables
Other current financial liabilities, others	1,629.89	1,081.3

**Other non-current financial assets, others [Table]**

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	214.99	189.52	2.37	0.68
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security and Other Deposits	Security and Other Deposits	Bank Deposits	Bank Deposits
Other non-current financial assets, others	214.99	189.52	2.37	0.68

**Other non-current financial assets, others [Table]**

..(2)

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

Classification of other non-current financial assets others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	6.45	6.45
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Other Deposits	Other Deposits
Other non-current financial assets, others	6.45	6.45

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

	31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	223.81	196.65
Advances, non-current	303.55	611.96
Total other non-current assets	501.16	788.27
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	0	0.63
Other balances with banks	19.52	53.62
Total balance with banks	19.52	54.25
Cash on hand	13.29	12.36
Total cash and cash equivalents	32.81	66.61
Bank balance other than cash and cash equivalents	0.5	1.5
Total cash and bank balances	33.31	68.11
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Derivative financial instruments	20.03	14.75
Security deposits	2.4	2.38
Total other current financial assets	28.17	22.76
Advances, current	1,510.07	1,876.96
Total other current assets	2,026.37	2,048.46
Total other non-current financial liabilities	(A) 266.31	(B) 756.13
Total other non-current liabilities	31.88	26.28
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(C) 1,938.19	(D) 1,407.63
Revenue received in advance	506.16	50.68
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	1,112.48	539.05

**Footnotes**

(A)

Particulars	2021-22
ii) Lease Liabilities	135.93
iii) Other Financial Non-Current Liabilities	130.38

(B)

Particulars	2020-21
ii) Lease Liabilities	436.72
iii) Other Financial Non-Current Liabilities	319.41

(C)

Particulars	2021-22
ii) Lease Liabilities	300.8
iv) Other Financial Liabilities	1637.39

(D)

Particulars	2020-21
ii) Lease Liabilities	318.83
iv) Other Financial Liabilities	1088.8

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
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	31,803.96	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	6,496.34	6,066.01
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 Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of revenue [TextBlock]	Textual information (16) [See below]

## Textual information (16)

### Disclosure of revenue [Text Block]

The Company derives revenues from sale of manufactured goods, traded goods and related services.

Revenue from contracts with customers is recognized on transfer of control of promised goods or services to a customer at an amount that reflects the consideration to which the Company is expected to be entitled to in exchange for those goods or services.

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. This variable consideration is estimated based on the expected value of outflow. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.

#### Sale of Products

Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of product is satisfied at a point in time i.e., when the material is shipped to the customer or on delivery to the customer, as may be specified in the contract

#### Export Entitlements

Export entitlements such as duty drawback, Credit under MEIS, RODTEP etc are recognised as income when the right to receive the same as per the terms of the scheme is established in respect of the exports made and where there is no significant uncertainty regarding the ultimate realization.

#### Other Income

Interest income is recognized on time proportionate basis taking into account amount outstanding and rate of Interest.

### [612400] Notes - Service concession arrangements

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

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

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

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Defined benefit plans categories [Axis]	1			1
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	157.5	133.35		157.5
Interest expense (income), net defined benefit liability (assets)	42.52	37.36		42.52
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	18.91			18.91
Total loss (gain) on remeasurement, net defined benefit liability (assets)	18.91			18.91
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	58.9	53.42		58.9
Total contributions to plan, net defined benefit liability (assets)	58.9	53.42		58.9
Increase (decrease) through other changes, net defined benefit liability (assets)	-4.64	-25.9		-4.64
Total increase (decrease) in net defined benefit liability (assets)	117.57	91.39		117.57
Net defined benefit liability (assets) at end of period	870.65	753.08	661.69	870.65

**Disclosure of net defined benefit liability (assets) [Table]**

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	GRATUITY	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	133.35	
Interest expense (income), net defined benefit liability (assets)	37.36	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	53.42	
Total contributions to plan, net defined benefit liability (assets)	53.42	
Increase (decrease) through other changes, net defined benefit liability (assets)	-25.9	
Total increase (decrease) in net defined benefit liability (assets)	91.39	
Net defined benefit liability (assets) at end of period	753.08	661.69

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Description of nature of benefits provided by plan	Textual information (17) [See below]	Textual information (18) [See below]
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	870.65	753.08
Net surplus (deficit) in plan	-870.65	-753.08
Actuarial assumption of discount rates	6.05%	5.65%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (19) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

**Textual information (17)****Description of nature of benefits provided by plan**

Post employment and other long term employee benefits in the form of gratuity are considered as defined benefit obligation. The present value of obligation is determined based on actuarial valuation using projected unit credit method as at the Balance Sheet date. The Company has a unfunded defined benefit gratuity plan. The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service as per the provision of the Payment of Gratuity Act, 1972.

## Textual information (18)

### Description of nature of benefits provided by plan

Post employment and other long term employee benefits in the form of gratuity are considered as defined benefit obligation. The present value of obligation is determined based on actuarial valuation using projected unit credit method as at the Balance Sheet date. The Company has a unfunded defined benefit gratuity plan. The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service as per the provision of the Payment of Gratuity Act, 1972.

## Textual information (19)

### Disclosure of employee benefits [Text Block]

Employee benefits include bonus, compensated absences, provident fund, employee state insurance scheme and gratuity fund.

#### a) Short-term obligations

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

#### b) Post-employment obligations

##### I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund, Employees' State Insurance Corporation and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

##### II. Defined benefit plans

The Group pays gratuity to the employees whoever has completed five years of service with the group at the time of resignation/superannuation. The gratuity is paid @15 days salary for every completed year of service as per the Payment of Gratuity Act 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employee's services.

Re-measurement of defined benefit plan in respect of post-employment are charged to the Other Comprehensive Income.

#### c) Compensated Absences

Accumulated compensated absences, which are expected to be availed or en-cashed within 12 months from the end of the year end are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.

#### d) Payments of Bonus

The Group recognizes a liability and an expense for bonus. The Group recognizes a provision where contractually obliged or where there is a past practice that has created a constructive obligation.

## [612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[612200] Notes - Leases**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
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 Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

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

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of functional currency	I N R	
Description of presentation currency	INR	



**[500100] Notes - Subclassification and notes on income and expenses****Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	161.49	122.05	88.44	0
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Sale of Scrap	Sale of Scrap	Sale of Fixed Assets	Sale of Fixed Assets
Miscellaneous other operating revenues	161.49	122.05	88.44	0

**Miscellaneous other operating revenues [Table]**

..(2)

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

Miscellaneous other operating revenues [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	610.67	612.47
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Export Incentives	Export Incentives
Miscellaneous other operating revenues	610.67	612.47

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	56,876.93	29,057.37
Revenue from sale of services	10.28	7.05
Other operating revenues	860.6	734.52
Other operating revenues	860.6	734.52
Total revenue from operations other than finance company	57,747.81	29,798.94
Total revenue from operations	57,747.81	29,798.94
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 860.6	(B) 734.52
Total other operating revenues	860.6	734.52
Total other operating revenues	860.6	734.52
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 860.6	(B) 734.52
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	(C) 1,016.34	(D) 1,288.46
Total other non-operating income	1,016.34	1,288.46
Total other income	1,016.34	1,288.46
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(E) 291.72	(F) 484.9
Total interest expense	291.72	484.9
Other borrowing costs	640.31	666.7
Total finance costs	932.03	1,151.6
Employee benefit expense [Abstract]		
Salaries and wages	8,242.56	5,502.79
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	506.95	290.83
Total contribution to provident and other funds	506.95	290.83
Staff welfare expense	79.26	45.08
Total employee benefit expense	8,828.77	5,838.7
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,387.96	2,195.27
Amortisation expense	48.63	48.16
Total depreciation, depletion and amortisation expense	2,436.59	2,243.43
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	234.04	134.48
Power and fuel	1,393.91	844.07
Rent	0	1.39
Repairs to building	0	0
Repairs to machinery	593.29	295.01
Insurance	94.22	98.69
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	33.59	18.61
Telephone postage	54.51	50.49
Printing stationery	29.76	17.41
Travelling conveyance	701.5	447.11
Legal professional charges	294.87	196.15
Directors sitting fees	1.4	1
Donations subscriptions	245.56	121.78

Advertising promotional expenses	463.43	179.5
Guarantee commission	47.92	44.01
Cost repairs maintenance other assets	(G) 223.51	(H) 198.53
Cost transportation [Abstract]		
Cost freight	1,489.92	801.19
Cost loading and unloading	16.93	7.89
Total cost transportation	1,506.85	809.08
Net provisions charged [Abstract]		
Other provisions created	(I) 19.25	(J) 0
Total net provisions charged	19.25	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	31.65	14.75
Payment for taxation matters	15.46	3.7
Total payments to auditor	47.11	18.45
CSR expenditure	0	0
Miscellaneous expenses	(K) 2,319.55	(L) 1,518.53
Total other expenses	8,304.27	4,994.29
Current tax [Abstract]		
Current tax pertaining to previous years	-2.42	1.34
Current tax pertaining to current year	1,901.75	26.96
Total current tax	(M) 1,899.33	(N) 28.3

**Footnotes**

(A)

Particulars	2021-22
Sale of Scrap	161.49
Sale of Fixed Assets	88.44
Export Incentives	610.67

(B)

Particulars	2020-21
Sale of Scrap	122.05
Sale of Fixed Assets	0
Export Incentives	612.47

(C)

Particulars	2021-22
- Others (including Bank Interest)	124.61
Other Non-Operating Revenue	891.73

(D)

Particulars	2020-21
- Others (including Bank Interest)	306.85
Other Non-Operating Revenue	981.61

(E)

Particulars	2021-22
Bank Interest	207.98
Interest on Right of Use Assets	52.87
Bank Charges	30.87

(F)

Particulars	2020-21
Bank Interest	382.69
Interest on Right of Use Assets	76.25
Bank Charges	25.96

(G)

Particulars	2021-22
Computer	49.64
Vehicles	70.01
Others	103.86

(H)

Particulars	2020-21
Computer	47.76
Vehicles	38.24
Others	112.53

(I)

Particulars	2021-22
Provision for Doubtful Debts	19.25

(J)

Particulars	2020-21
Provision for Doubtful Debts	0

(K)

Particulars	2021-22
Factory Expenses	218.65
Job Work and Other Related Expenditure	1968.65

Miscellaneous Expenses	112.86
Export Expenses	19.39

(L)

Particulars	2020-21
Factory Expenses	174
Job Work and Other Related Expenditure	988.67
Miscellaneous Expenses	325.94
Export Expenses	29.92

(M)

Particulars	2021-22
Current Tax	1901.75
Tax for Earlier Years	-2.42

(N)

Particulars	2020-21
Current Tax	26.96
Tax for Earlier Years	1.34

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	32.81	66.61	358.27
Cash and cash equivalents	32.81	66.61	
Income taxes paid (refund), classified as operating activities	1,075.44	23.95	
Total income taxes paid (refund)	1,075.44	23.95	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-678.38	908.6
Changes in inventories of work-in-progress	-2,337.12	647.48
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,015.5	1,556.08
Domestic sale manufactured goods	43,420.55	18,240.26
Total domestic turnover goods, gross	43,420.55	18,240.26
Export sale manufactured goods	13,456.38	10,817.11
Total export turnover goods, gross	13,456.38	10,817.11
Total revenue from sale of products	56,876.93	29,057.37
Domestic revenue services	10.28	7.05
Total revenue from sale of services	10.28	7.05
Gross value of transaction with related parties	6,496.34	6,066.01
Bad debts of related parties	0	0

**[611200] Notes - Fair value measurement****Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]		Other assets 3 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 4 [Member]		Other assets 5 [Member]	
Classes of assets [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
	Other assets 6 [Member]	
Classes of assets [Axis]	Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	
Range [Axis]	Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]		
Nature of other assets	Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	15,027.41	13,520.4	18,712.21	15,027.41
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	1,507.01	-5,191.81		1,507.01
Total increase (decrease) in fair value measurement, assets	1,507.01	-5,191.81		1,507.01
Assets at end of period	15,027.41	13,520.4	18,712.21	15,027.41
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member



## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Axis]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	13,520.4	18,712.21	15,027.41	13,520.4
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-5,191.81		1,507.01	-5,191.81
Total increase (decrease) in fair value measurement, assets	-5,191.81		1,507.01	-5,191.81
Assets at end of period	13,520.4	18,712.21	15,027.41	13,520.4
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	18,712.21	0	1,626.71	270
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-1,626.71	1,356.71	
Total increase (decrease) in fair value measurement, assets		-1,626.71	1,356.71	
Assets at end of period	18,712.21	0	1,626.71	270
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	1,626.71	270	0
Nature of other assets	Investments	Investments		Investments
Description of valuation techniques used in fair value measurement, assets	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.		The fair value is determined by using the valuation model/technique with observable inputs and assumptions.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-1,626.71	1,356.71		0
Total increase (decrease) in fair value measurement, assets	-1,626.71	1,356.71		0
Assets at end of period	0	1,626.71	270	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA
Nature of other assets	Investments	Investments		Investments

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 1 [Member]		Other assets 2 [Member]	
Classes of assets [Axis]	Level 3 of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	14,716.29	11,583.99
Nature of other assets	Investments		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0		3,132.3	-6,263.9
Total increase (decrease) in fair value measurement, assets	0		3,132.3	-6,263.9
Assets at end of period	0	0	14,716.29	11,583.99
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA		Refer to child member	Refer to child member
Nature of other assets	Investments		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	17,847.89	14,716.29	11,583.99	17,847.89
Nature of other assets		Trade Receivables	Trade Receivables	
Description of valuation techniques used in fair value measurement, assets		The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		3,132.3	-6,263.9	
Total increase (decrease) in fair value measurement, assets		3,132.3	-6,263.9	
Assets at end of period	17,847.89	14,716.29	11,583.99	17,847.89
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Nature of other assets		Trade Receivables	Trade Receivables	

## Disclosure of fair value measurement of assets [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 3 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	32.8	66.61	358.27	32.8
Nature of other assets	Refer to child member	Refer to child member		Cash and Cash Equivalents
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		The fair value is determined by using the valuation model/technique with observable inputs and assumptions.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-33.81	-291.66		-33.81
Total increase (decrease) in fair value measurement, assets	-33.81	-291.66		-33.81
Assets at end of period	32.8	66.61	358.27	32.8
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		NA
Nature of other assets	Refer to child member	Refer to child member		Cash and Cash Equivalents

## Disclosure of fair value measurement of assets [Table]

..(8)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 3 [Member]		Other assets 4 [Member]	
Classes of assets [Axis]	Level 3 of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	66.61	358.27	0.5	1.5
Nature of other assets	Cash and Cash Equivalents		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-291.66		-1	1.5
Total increase (decrease) in fair value measurement, assets	-291.66		-1	1.5
Assets at end of period	66.61	358.27	0.5	1.5
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA		Refer to child member	Refer to child member
Nature of other assets	Cash and Cash Equivalents		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(9)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0.5	1.5	0
Nature of other assets		Other Bank Balance	Other Bank Balance	
Description of valuation techniques used in fair value measurement, assets		The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-1	1.5	
Total increase (decrease) in fair value measurement, assets		-1	1.5	
Assets at end of period	0	0.5	1.5	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Nature of other assets		Other Bank Balance	Other Bank Balance	

## Disclosure of fair value measurement of assets [Table]

..(10)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 5 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	25.84	22.18	30.18	25.84
Nature of other assets	Refer to child member	Refer to child member		Loans
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		The fair value is determined by using the valuation model/technique with observable inputs and assumptions.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	3.66	-8		3.66
Total increase (decrease) in fair value measurement, assets	3.66	-8		3.66
Assets at end of period	25.84	22.18	30.18	25.84
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		NA
Nature of other assets	Refer to child member	Refer to child member		Loans



## Disclosure of fair value measurement of assets [Table]

..(11)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 5 [Member]		Other assets 6 [Member]	
Classes of assets [Axis]	Level 3 of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	22.18	30.18	251.98	219.41
Nature of other assets	Loans		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-8		32.57	13.54
Total increase (decrease) in fair value measurement, assets	-8		32.57	13.54
Assets at end of period	22.18	30.18	251.98	219.41
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA		Refer to child member	Refer to child member
Nature of other assets	Loans		Refer to child member	Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(12)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 6 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	205.87	251.98	219.41	205.87
Nature of other assets		Other Financial Assets	Other Financial Assets	
Description of valuation techniques used in fair value measurement, assets		The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	The fair value is determined by using the valuation model/technique with observable inputs and assumptions.	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		32.57	13.54	
Total increase (decrease) in fair value measurement, assets		32.57	13.54	
Assets at end of period	205.87	251.98	219.41	205.87
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Nature of other assets		Other Financial Assets	Other Financial Assets	

**Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of liabilities [Axis]	1		2	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(2)

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

Measurement [Axis]	At fair value [Member]			
Classes of liabilities [Axis]	3		4	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(3)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	5		1	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	2		3	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	4		5	
Classes of liabilities [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
	1			2
Classes of liabilities [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member
Liabilities	7,340.8	11,002.68	11,894.32	5,292.37
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	3,661.88	891.64		-3,263.86
Total increase (decrease) in fair value measurement, liabilities	-3,661.88	-891.64		3,263.86
Liabilities at end of period	7,340.8	11,002.68	11,894.32	5,292.37
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]			
	2		3	
Classes of liabilities [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Refer to child member	Refer to child member
Liabilities	2,028.51	4,513.71	436.72	755.55
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	2,485.2		318.83	-755.55
Total increase (decrease) in fair value measurement, liabilities	-2,485.2		-318.83	755.55
Liabilities at end of period	2,028.51	4,513.71	436.72	755.55
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Refer to child member	Refer to child member
Nature of liabilities	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	At fair value [Member]			
	3	4		
Classes of liabilities [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
Levels of fair value hierarchy [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities		Refer to child member	Refer to child member	
Liabilities	0	5,029.2	4,108.83	7,323.66
Description of valuation techniques used in fair value measurement, liabilities		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities		-920.37	3,214.83	
Total increase (decrease) in fair value measurement, liabilities		920.37	-3,214.83	
Liabilities at end of period	0	5,029.2	4,108.83	7,323.66
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Nature of liabilities		Refer to child member	Refer to child member	

**Disclosure of fair value measurement of liabilities [Table]**

..(4)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	5			1
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member
Liabilities	1,767.78	1,408.21	2,895.25	7,340.8
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-359.57	1,487.04		3,661.88
Total increase (decrease) in fair value measurement, liabilities	359.57	-1,487.04		-3,661.88
Liabilities at end of period	1,767.78	1,408.21	2,895.25	7,340.8
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Non-Current Borrowings	Non-Current Borrowings
Liabilities	11,002.68	11,894.32	7,340.8	11,002.68
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		discounted cash flow analysis	discounted cash flow analysis
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	891.64		3,661.88	891.64
Total increase (decrease) in fair value measurement, liabilities	-891.64		-3,661.88	-891.64
Liabilities at end of period	11,002.68	11,894.32	7,340.8	11,002.68
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Nature of liabilities	Refer to child member		Non-Current Borrowings	Non-Current Borrowings

## Disclosure of fair value measurement of liabilities [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1	2		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities		Refer to child member	Refer to child member	
Liabilities	11,894.32	5,292.37	2,028.51	4,513.71
Description of valuation techniques used in fair value measurement, liabilities		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities		-3,263.86	2,485.2	
Total increase (decrease) in fair value measurement, liabilities		3,263.86	-2,485.2	
Liabilities at end of period	11,894.32	5,292.37	2,028.51	4,513.71
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Nature of liabilities		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of liabilities [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	2			3
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Current Borrowings	Current Borrowings		Refer to child member
Liabilities	5,292.37	2,028.51	4,513.71	436.72
Description of valuation techniques used in fair value measurement, liabilities	discounted cash flow analysis	discounted cash flow analysis		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-3,263.86	2,485.2		318.83
Total increase (decrease) in fair value measurement, liabilities	3,263.86	-2,485.2		-318.83
Liabilities at end of period	5,292.37	2,028.51	4,513.71	436.72
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	NA		Refer to child member
Nature of liabilities	Current Borrowings	Current Borrowings		Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(8)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	3			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Lease Liabilities	Lease Liabilities
Liabilities	755.55	0	436.72	755.55
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		discounted cash flow analysis	discounted cash flow analysis
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-755.55		318.83	-755.55
Total increase (decrease) in fair value measurement, liabilities	755.55		-318.83	755.55
Liabilities at end of period	755.55	0	436.72	755.55
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Nature of liabilities	Refer to child member		Lease Liabilities	Lease Liabilities



## Disclosure of fair value measurement of liabilities [Table]

..(9)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	3	4		
Classes of liabilities [Axis]				
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities		Refer to child member	Refer to child member	
Liabilities	0	5,029.2	4,108.83	7,323.66
Description of valuation techniques used in fair value measurement, liabilities		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities		-920.37	3,214.83	
Total increase (decrease) in fair value measurement, liabilities		920.37	-3,214.83	
Liabilities at end of period	0	5,029.2	4,108.83	7,323.66
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Nature of liabilities		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of liabilities [Table]

..(10)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	4			5
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Trade payables	Trade payables		Refer to child member
Liabilities	5,029.2	4,108.83	7,323.66	1,767.78
Description of valuation techniques used in fair value measurement, liabilities	discounted cash flow analysis	discounted cash flow analysis		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-920.37	3,214.83		-359.57
Total increase (decrease) in fair value measurement, liabilities	920.37	-3,214.83		359.57
Liabilities at end of period	5,029.2	4,108.83	7,323.66	1,767.78
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	NA		Refer to child member
Nature of liabilities	Trade payables	Trade payables		Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(11)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	5			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Other Financial Liabilities	Other Financial Liabilities
Liabilities	1,408.21	2,895.25	1,767.78	1,408.21
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		discounted cash flow analysis	discounted cash flow analysis
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	1,487.04		-359.57	1,487.04
Total increase (decrease) in fair value measurement, liabilities	-1,487.04		359.57	-1,487.04
Liabilities at end of period	1,408.21	2,895.25	1,767.78	1,408.21
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Nature of liabilities	Refer to child member		Other Financial Liabilities	Other Financial Liabilities

## Disclosure of fair value measurement of liabilities [Table]

..(12)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	5
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	2,895.25
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	2,895.25

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

**[613300] Notes - Operating segments**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of entity's operating segments [TextBlock]		
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 Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities****Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED
Principal place of business of subsidiary	DAMAN	DAMAN	MUMBAI	MUMBAI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U36991DD2019PTC009856	U36991DD2019PTC009856	U74999MH2016PTC289111	U74999MH2016PTC289111
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Shall file in due time	Shall file in due time	Shall file in due time	Shall file in due time
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1	1	10	10
Reserves and surplus of subsidiary	349.11	110.37	87.66	89.66
Total assets of subsidiary	3,354.74	1,843.94	175.67	242.47
Total liabilities of subsidiary	3,004.63	1,732.57	78	142.81
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	2,620	1,188.19	13.19	294.36
Profit before tax of subsidiary	273.38	208.2	-2.1	-183.17
Provision for tax of subsidiary	34.64	35.88	-0.11	-46.07
Profit after tax of subsidiary	238.74	172.31	-2	-137.1
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED
Principal place of business of subsidiary	DAMAN	DAMAN	MUMBAI	MUMBAI

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U36991DD2019PTC009856	U36991DD2019PTC009856	U74999MH2016PTC289111	U74999MH2016PTC289111

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 2	[pure] 2
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

## [613400] Notes - Consolidated Financial Statements

### Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1 01/04/2021 to 31/03/2022	2 01/04/2021 to 31/03/2022	3 01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	Flair Writing Industries Ltd	Flair Distributor Private Limited	Flair Writing Equipments Private Limited
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	31,367.19	87.66	349.11
Net assets of entity as percentage of consolidated net assets	98.63%	0.28%	1.10%
Amount of share in profit or loss of entity consolidated	5,386.33	-2	238.74
Share in profit or loss of entity as percentage of consolidated profit or loss	95.79%	-0.04%	4.25%
Amount of share in other comprehensive income consolidated	17.62	0	0
Share in other comprehensive income consolidated	100.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	5,403.94	-2	238.74
Share in comprehensive income consolidated	95.80%	-0.04%	4.23%

**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED
Principal place of business of subsidiary consolidated	DAMAN	MUMBAI
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	Textual information (20) [See below]
Disclosure of additional information consolidated financial statements [TextBlock]	

## Textual information (20)

## Disclosure of details of subsidiaries [Text Block]

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Particulars	Details	Details
1.	Name of the subsidiary	Flair Distributor Private Limited	Flair Writing Equipments Private Limited
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01-04-2021 to 31-03-2022	01-04-2021 to 31-03-2022
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA	NA
4.	Share capital	10,00,000.00	100,000.00
5.	Reserves & surplus	8,766,232.00	34,911,027.00
6.	Total assets	17,566,677.00	335,474,261.00
7.	Total Liabilities	7,800,447.00	300,463,234.00
8.	Investments	NIL	NIL
9.	Turnover	1,318,850.00	261,999,531.00
10.	Profit before taxation	-210,489.00	27337812.00
11.	Provision for taxation	-10,677.00	3,463,763.00
12.	Profit after taxation	-199,812.00	23,874,049.00
13.	Proposed Dividend	NIL	NIL
14.	% of shareholding	100%	100%

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates/Joint Ventures



1. Latest audited Balance Sheet Date
  2. Shares of Associate/Joint Ventures held by the company on the year end
- No.
- Amount of Investment in Associates/Joint Venture
- Extend of Holding%
3. Description of how there is significant influence
  4. Reason why the associate/joint venture is not consolidated
  5. Net worth attributable to shareholding as per latest audited Balance Sheet
  6. Profit/Loss for the year
- i. Considered in Consolidation
  - ii. Not Considered in Consolidation

### [611400] Notes - Separate financial statements

#### Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR WRITING EQUIPMENTS PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED	FLAIR DISTRIBUTOR PRIVATE LIMITED
CIN of subsidiary company	U36991DD2019PTC009856	U36991DD2019PTC009856	U74999MH2016PTC289111	U74999MH2016PTC289111
Principal place of business of subsidiary	DAMAN	DAMAN	MUMBAI	MUMBAI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

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

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	2		3	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Hauser Lifestyle Products	Hauser Lifestyle Products	Flair Kenya Ltd	Flair Kenya Ltd
Country of incorporation or residence of related party	INDIA	INDIA	KENYA	KENYA
Permanent account number of related party	AAGFH7961K	AAGFH7961K		
Description of nature of transactions with related party	Advertisement and Sales promotion expenses, Sale and Purchase of goods	Advertisement and Sales promotion expenses, Sale and Purchase of goods	Sale of goods	Sale of goods
Description of nature of related party relationship	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence
Related party transactions [Abstract]				
Purchases of goods related party transactions	29.71	2.22		
Revenue from sale of goods related party transactions	110.38	54.18		
Sales of property and other assets, related party transactions	0.4			
Other related party transactions expense	(A) 122.04	(B) 22.01		
Other related party transactions income	(C) 29.34	(D) 2.7		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Advertisement and Sales promotion expenses : 121.11; Re-imburement of Expenses (Paid) : 0.93

(B) Advertisement and Sales promotion expenses

(C) Labour and Moulding Charges (Received) : 8.55; Sale of Licence : 20.79

(D)

Reimbursement of Expenses received - 2.7

Labour and Moulding Charges (Received) - 2.5

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	4		17	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	FLAIR PENS LIMITED	FLAIR PENS LIMITED	Rathod N Rathod	Rathod N Rathod
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAEFR1933P	AAEFR1933P
CIN of related party	U70100MH1994PLC083255	U70100MH1994PLC083255		
Description of nature of transactions with related party	Purchase of Fixed Assets, Re-imburement of Expenses (Paid)	Purchase of Fixed Assets, Re-imburement of Expenses (Paid)	Rent Expense	Rent Expense
Description of nature of related party relationship	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence
Related party transactions [Abstract]				
Leases as lessee related party transactions	160.41	158.01	1.8	1.8
Other related party transactions expense	(A) 10.69	(B) 9.7		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Re-imburement of Expenses (Paid)

(B) Re-imburement of Expenses (Paid)

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	18		19	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	FLAIR PEN AND PLASTIC INDUSTRIES PRIVATE LIMITED	FLAIR PEN AND PLASTIC INDUSTRIES PRIVATE LIMITED	RAYMAK PENS PRIVATE LIMITED	RAYMAK PENS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2016PTC280157	U74999MH2016PTC280157	U36991MH1992PTC069623	U36991MH1992PTC069623
Description of nature of transactions with related party	Rent Expense	Rent Expense	Rent Expense	Rent Expense
Description of nature of related party relationship	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence	Enterprises over which Key Managerial Personnel are able to exercise significant influence
Related party transactions [Abstract]				
Leases as lessee related party transactions	100.82	98.42		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]	Key management personnel of entity or parent [Member]		
Related party [Axis]	25	5		6
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	FLAIR INDUSTRIES LIMITED CYROSIL PRIVATE	KHUBILAL JUGRAJ RATHOD	KHUBILAL JUGRAJ RATHOD	RAJESH KHUBILAL RATHOD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAAPR8008F	AAAPR8008F	AAAPR8009E
CIN of related party	U28990MH2021PTC362069			
Description of nature of transactions with related party	Purchase of Assets	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid
Description of nature of related party relationship	Enterprises over which Key Managerial Personnel are able to exercise significant influence	KMP	KMP	KMP
Related party transactions [Abstract]				
Purchases of property and other assets, related party transactions	48.93			
Services received related party transactions			10.5	24
Leases as lessee related party transactions		6.08	6.08	
Other related party transactions expense		(A) 93.03	(B) 92.37	79.57
Other related party transactions contribution made		892.3	238.24	976.34
Other related party transactions contribution received	0	(C) 99.2	(D) 97.5	(E) 131.42
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Interest Expenses and Director's Commission

(B) Interest Expenses and Director's Commission

(C) Loan Taken

(D) Loan Taken

(E) Loan Taken

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	6	7		8
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RAJESH KHUBILAL RATHOD	MOHIT KHUBILAL RATHOD	MOHIT KHUBILAL RATHOD	VIMALCHAND JUGRAJ RATHOD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPR8009E	AAAPR8006M	AAAPR8006M	AAAPR8003Q
Description of nature of transactions with related party	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
Services received related party transactions	22.94	24	22.94	36
Leases as lessee related party transactions				15.59
Other related party transactions expense	97.33	84.92	100.15	91.35
Other related party transactions contribution made	403.47	874.36	362.85	406.98
Other related party transactions contribution received	(A) 84.68	(B) 114.77	(C) 127.47	(D) 126.05
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

- (A) Loan Taken  
(B) Loan Taken  
(C) Loan Taken  
(D) Loan Taken

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	8	9		11
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VIMALCHAND JUGRAJ RATHOD	SUMITKUMAR VIMALCHAND RATHOD	SUMITKUMAR VIMALCHAND RATHOD	Vimalchand Rathod (HUF)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPR8003Q	AAAPR8004K	AAAPR8004K	AAAHV3741B
Description of nature of transactions with related party	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Director/Managerial Remuneration, Loan Taken, Loan Repaid	Interest Expenses, Loan Taken and repaid
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
Services received related party transactions	34.4	24	22.94	
Leases as lessee related party transactions	10.44			
Other related party transactions expense	80.63	106.75	113.08	
Other related party transactions contribution made	1,144.44	734.92	508.62	
Other related party transactions contribution received	(A) 1,225.58	(B) 120.3	(C) 274.12	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Loan Taken

(B) Loan Taken

(C) Loan Taken

## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	11	23		24
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vimalchand Rathod (HUF)	PRAKASH GUPTA	PRAKASH GUPTA	BISHAN SINGH RAWAT
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAHV3741B	BXYPG5938B	BXYPG5938B	ABUPR2609H
Description of nature of transactions with related party	Interest Expenses, Loan Taken and repaid	Remuneration	Remuneration	Sitting Fees
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
Services received related party transactions		1.63	0.21	(A) 0.4
Leases as lessee related party transactions	4.93			
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Sitting Fees



## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	24	25	26	27
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BISHAN SINGH RAWAT	VISHAL KISHOR CHANDA	SANGEETA SETHI	Arun Mohan Jain
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABUPR2609H	ALEPC1178L	AAFPK9764N	AADPJ2425K
Description of nature of transactions with related party	Sitting Fees	Managerial Remuneration	Sitting Fees	Sitting Fees
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
Services received related party transactions	(A) 0.3	1.25	0.4	0.6
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Sitting Fees

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]				
	Related party [Axis]	1		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	PENTEL STATIONERY (INDIA) PRIVATE LIMITED	PENTEL STATIONERY (INDIA) PRIVATE LIMITED	Nirmala Rathod	Nirmala Rathod	
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	
Permanent account number of related party			AAAPR8007L	AAAPR8007L	
CIN of related party	U36991MH1999PTC120421	U36991MH1999PTC120421			
Description of nature of transactions with related party	Purchase of Fixed Assets Sale and Purchase of goods	Purchase of Fixed Assets Sale and Purchase of goods	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid	
Description of nature of related party relationship	Other Related Party	Other Related Party	Relative of KMP	Relative of KMP	
Related party transactions [Abstract]					
Purchases of goods related party transactions	304.7	145.59			
Revenue from sale of goods related party transactions	12.09	56.73			
Leases as lessee related party transactions			22.8	22.26	
Other related party transactions expense	(A) 60.13	0.17	35.13	31.4	
Other related party transactions contribution made			3.18	12.15	
Other related party transactions contribution received	0	0	0	0	
Outstanding balances for related party transactions [Abstract]					
Amounts payable related party transactions	0	0	0	0	
Amounts receivable related party transactions	0	0	0	0	
Outstanding commitments made by entity, related party transactions	0	0	0	0	
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0	

## Footnotes

(A) Purchase of Licence

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
	12		13	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Manjula Rathod	Manjula Rathod	Sangeeta Rathod	Sangeeta Rathod
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPR8935K	AAAPR8935K	AABPR3870L	AABPR3870L
Description of nature of transactions with related party	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid
Description of nature of related party relationship	Relative of KMP	Relative of KMP	Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
Leases as lessee related party transactions	22.8	22.26		
Other related party transactions expense	5.46	6.18	67.52	61.53
Other related party transactions contribution made	0.47	30.57	46.83	30.18
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]			
	14		15	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sonal Rathod	Sonal Rathod	Shalini Rathod	Shalini Rathod
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AUNPS7369B	AUNPS7369B	AGGPR6817E	AGGPR6817E
Description of nature of transactions with related party	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid
Description of nature of related party relationship	Relative of KMP	Relative of KMP	Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
Other related party transactions expense	26.17	24.48	73.68	67.09
Other related party transactions contribution made	28.09	21.13	42.53	42.71
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]			
	16		20	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sunita Jain	Sunita Jain	Keimaya Rathod	Keimaya Rathod
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADPPJ2379D	ADPPJ2379D	BWFPR9137P	BWFPR9137P
Description of nature of transactions with related party	Interest Expenses, Loan Taken and repaid	Interest Expenses, Loan Taken and repaid	Interest Expenses	Interest Expenses
Description of nature of related party relationship	Relative of KMP	Relative of KMP	Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
Other related party transactions expense	2.72	2.77	1.6	1.41
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Other related parties [Member]			
	21		22	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mayur Gala	Mayur Gala	Jayesh Jain	Jayesh Jain
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACEPG7238G	ACEPG7238G	AAAPJ9648K	AAAPJ9648K
Description of nature of transactions with related party	Interest Expenses	Interest Expenses	Interest Expenses and sales incentives	Interest Expenses and sales incentives
Description of nature of related party relationship	Relative of KMP	Relative of KMP	Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
Services received related party transactions	30.21	20.07	30.75	27.67
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

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

## Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		Other contingent liabilities [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Income Tax Matters	Income Tax Matters	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	306.86	217.75	55.51	25.35

**Disclosure of contingent liabilities [Table]**

..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed service tax demands [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Disputed Excise and Service Tax Matters	Disputed Excise and Service Tax Matters
Estimated financial effect of contingent liabilities	55.51	25.35

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (21) [See below]	
Whether there are any contingent liabilities	Yes	Yes

**Textual information (21)****Disclosure of contingent liabilities [Text Block]**

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Entity.

Particulars	(Rs. in Lakhs)	
	As at March 31, 2022	As at March 31, 2021
a) Disputed Excise and Service Tax Matters	55.51	25.35
b) Income Tax Matters	306.86	217.75

The Company usually fulfills the obligation(s) in the subsequent years in ordinary course of business and hence no provision, for any contingent liability which would have arisen on completion of export obligations, has been made.

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

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

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

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

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 24.08	[INR/shares] 0.42
Total basic earnings (loss) per share	[INR/shares] 24.08	[INR/shares] 0.42
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 24.08	[INR/shares] 0.42
Total diluted earnings (loss) per share	[INR/shares] 24.08	[INR/shares] 0.42
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 Lakhs of INR

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