POLYMATECH ELECTRONICS PRIVATE LIMITED.
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	POLYMATECH ELECTRONICS PRIVATE LIMITED.	
Corporate identity number	U32107TN2007FTC063706	
Permanent account number of entity	AAECP2981Q	
Address of registered office of company	Plot OZ-13 , SIPCOT Hi-Tech SEZ , Oragadam Kancheepuram , TAMILNADU , INDIA - 602105	
Type of industry	Commercial and Industrial	
Registration date	29/05/2007	
Category/sub-category of company	Company limited by Shares Subsidiary of Foreign Company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 0	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	30/09/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Plot OZ-13, SIPCOT Hi-Tech SEZ, Oragadam, Kancheepuram 602105	
Name of city of place of maintenance of computer servers (storing accounting data)	Oragadam,Kancheepuram	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	TAMIL NADU	
Pin code of place of maintenance of computer servers (storing accounting data)	602105	
Name of district of place of maintenance of computer servers (storing accounting data)	Oragadam,Kancheepuram	
ISO country code of place of maintenance of computer servers (storing accounting data)	091	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9790919015	
Whether books of account and other books and papers are maintained on cloud	No	

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

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8542
Description of product or service category	Electronic and Electrical Equipments
Turnover of product or service category	125,87,31,333
Highest turnover contributing product or service (ITC 8 digit) code	85429000
Description of product or service	components and parts for Electronic and Electrical equipments
Unit of measurement of highest contributing product or service	0
Turnover of highest contributing product or service	125,87,31,333
Quantity of highest contributing product or service in UoM	[pure] 0

[400400] Disclosures - Directors report

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

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

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

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

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

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Eswara Rao Nandam			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 0	[shares] 0
Percentage of total shares held at end of period	52.19%	52.19%	0.00%	0.00%
Total number of shares held at end of period	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 0	[shares] 0
Percentage of total shares held at end of period	52.19%	52.19%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 0	[shares] 0
Percentage of total shares held at end of period	52.19%	52.19%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 0	[shares] 0
Percentage of total shares held at end of period	52.19%	52.19%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	ESWARA RAO NANDAM		ESWARA RAO NANDAM	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 0	[shares] 0
Percentage of total shares held at end of period	52.19%	52.19%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NO CHANGE		NO CHANGE	

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

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	**Hidenobu Hitotsumatsu**			
Change in shareholding [Axis]	**Shareholding at beginning of year [Member]**		**Cumulative shareholding during year [Member]**	
	01/04/2021 to 31/03/2022	**31/03/2021**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	H I D E N O B U HITOTSUMATSU		H I D E N O B U HITOTSUMATSU	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	AS PER THE REPORT		AS PER THE REPORT	

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

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Uma Nandam			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,03,34,430	[shares] 3,03,34,430	[shares] 0	[shares] 0
Percentage of total shares held at end of period	47.81%	47.81%	0.00%	0.00%
Total number of shares held at end of period	[shares] 3,03,34,430	[shares] 3,03,34,430	[shares] 0	[shares] 0
Percentage of total shares held at end of period	47.81%	47.81%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,03,34,430	[shares] 3,03,34,430	[shares] 0	[shares] 0
Percentage of total shares held at end of period	47.81%	47.81%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,03,34,430	[shares] 3,03,34,430	[shares] 0	[shares] 0
Percentage of total shares held at end of period	47.81%	47.81%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	UMA NANDAM		UMA NANDAM	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,03,34,430	[shares] 3,03,34,430	[shares] 0	[shares] 0
Percentage of total shares held at end of period	47.81%	47.81%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NO CHANGE			

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

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1
	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	Eswara Rao
Middle name of director	Nandam
Designation of director	Director
Director identification number of director	02220039
Date of signing board report	30/09/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	TRANSFER TO RESERVES: The Company did not transfer any amount to reserves for the financial year ended 31.03.2022.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND: Your Directors did not recommend any dividend for the financial year ended 31.03.2022.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director’s responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/09/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	NOT APPLICABLE
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (10) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (12) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (13) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Textual information (14) [See below]
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]
Disclosure of change in nature of business [TextBlock]	NO CHANGE
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (16) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (17) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (18) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (19) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Textual information (20) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	AS PER THE REPORT
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (21) [See below]
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	DUE TO COVID-19 AND OTHER OPERATIONAL REASONS

Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (22) [See below]
Number of meetings of board	[pure] 0

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

In company Letterhead

CIN: U32107TN2007FTC063706

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the shareholders of the Company will be held at the Registered Office of the Company at Plot OZ-13, Sipcot Hi-Tech SEZ, Oragadam, Kancheepuram Dist-602105, Tamil Nadu, on Friday 30th September 2022 at 11.00 A.M. to transact the following business:

ORDINARY BUSINESS:

• To receive, consider and adopt the audited Balance Sheet of the Company as at 31st March 2022, the Statement of Profit & Loss for the year ended on that date together with the notes thereon and other financial statements for the financial year ended 31st March 2022 and the Reports of the Directors' and Auditor's thereon.

Place: Oragadam, Kancheepuram Dist

Date:30.09.2022

By order of the Board

For Polymatech Electronics Private Limited

Eswara Rao Nandam

Director

DIN:02220039

Note:

• A member entitled to attend, vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself, and the proxy need not be a member of the company.

• The proxy forms completed in all respects has to be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.

In company Letterhead

CIN: U32107TN2007FTC063706

REPORT OF THE BOARD OF DIRECTORS

To

The Members of

Polymatech Electronics Private Limited

Your Directors have pleasure in presenting the15th Annual Report together with the Audited Statement of Accounts of your company for the financial year ended 31st March 2022.

FINANCIAL RESULTS:

The highlights of the financial results of your Company for the financial year ended 31.03.2022 as compared with the previous year, are as follows:

Particulars	Financial year ended 31.03.2022 (Amount in Rs.)	Financial year ended 31.03.2021 (Amount in Rs.)
Total Income	1,26,42,32,261.00	45,53,21,814.00
Less: Total Expenses	91,62,20,933.29	38,51,64,970.00
Profit before exceptional and extraordinary items and tax	34,80,11,327.71	7,01,56,844.00
Less: Exceptional items	--	--
Profit before extraordinary items and tax	34,80,11,327.71	7,01,56,844.00
Less: Extraordinary items	--	--
Profit/(Loss) before tax	34,80,11,327.71	7,01,56,844.00
Tax Expenses (1) Current tax	--	--
(2) Deferred tax	--	--
Profit/ (Loss) for the period from continuing operations	34,80,11,327.71	7,01,56,844.00

DIVIDEND:

Your Directors did not recommend any dividend for the financial year ended 31.03.2022.

TRANSFER TO RESERVES:

The Company did not transfer any amount to reserves for the financial year ended 31.03.2022.

OPERATIONS AND STATE OF COMPANY’S AFFAIRS:

Income during the year has increased as compared to the previous year. Your company expects to further improve its performance during the current financial year with the expansion of business activities and the service to more clients.

DIRECTORS:

None of the Director is appointed or resigned during the Financial Year 2021-2022 and the Directors of the Company are not liable to retire by rotation.

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION:

The Company has undertaken energy conservation and efficiency measures in various areas of the Company and the Company continues its efforts towards adoption and implementation of new technologies by identifying alternate fuels, utilizing waste material, adopting newer technologies, improving product quality with improved process and optimizing available resources.

FOREIGN EXCHANGE EARNINGS AND OUTGO:

Details of the foreign exchange	Financial year ended 31.03.2022 (Amount in Rs.)	Financial year ended 31.03.2021 (Amount in Rs.)
Foreign Exchange Earnings	--	37,26,202.07
Foreign Exchange Outgo	2,10,23,413.74	7,00,09,035.56

AUDITORS:

Pursuant to the provisions of Section 139 of Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, as amended, M/s.V.Selvamani, Chartered Accountant (M.No:202494), Coimbatore, the Statutory Auditors of the Company appointed at the AGM held on 30.09.2018 for a period of 5 (Five) years, shall hold office up to the conclusion of the Annual General Meeting to be held for the financial year 2022-2023. The Company has received a certificate from the said Auditors that they are eligible to hold office as the Auditors of the Company and are not disqualified for continuing as Auditors.

COST AUDITORS:

The Company is required to maintain Cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the financial year 2021-2022. However, the company has not duly maintained Cost Records as required under Section 148(1) of the act and Rule 4 of the Companies (Cost Records and Audit) Rules, 2014. Since, the prescribed turnover as specified under Section 148(2) of the Companies Act, 2013 has exceeded during the financial year 2021-2022; your company is required to appoint Cost Auditor for the Financial Year 2022-2023. However, as the company is operating from Special Economic Zone, the requirement for appointment of Cost Auditor is exempted as specified under Rule 4 of the Companies (Cost Records and Audit) Rules, 2014.

DEPOSITS:

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the details relating to deposits as also requirement for furnishing of details of deposits which are not in compliance with Chapter V of the Act is not applicable.

MATERIAL CHANGES AND COMMITMENTS:

There have been no material changes and commitments affecting the financial position of the Company during the financial year to which the financial statements relate and the date of the report.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS:

There are no significant and material orders passed by Regulators or Courts or Tribunals, if any, affecting the financial position of the Company, between the end of financial year and the date of this report.

PARTICULARS OF BOARD / GENERAL MEETINGS HELD DURING THE FINANCIAL YEAR 2021-2022:

• Board Meetings:

S. No	Date of the meeting	Particulars	Attendance of Directors
	15.06.2021	Disclosure of interest & others.	Eswar Rao Nandam, Uma Nandam & Hidenobu Hitotsumatsu
	30.07.2021	Authorization for registered office address to other Company.	Eswar Rao Nandam & Uma Nandam
	04.10.2021	Authorization for creation of charge-HDFC Bank Limited.	Eswar Rao Nandam & Uma Nandam
	13.11.2021	Approval of Accounts & others.	Eswar Rao Nandam, Uma Nandam &
	18.01.2022	Satisfaction of charge-Bank of Baroda.	Eswar Rao Nandam & Uma Nandam

• General Meetings:

S. No	Date of the meeting	Particulars	Attendance of Shareholders
1.	30.11.2021	Annual General Meeting	Eswar Rao Nandam & Uma Nandam

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, your directors state that:

• in the preparation of the annual accounts for the financial year ended 31st March, 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures;

• the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2022 and of the profit and loss of the company for that period;

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

• the directors had prepared the annual accounts on a going concern basis;

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

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Directors state that applicable Secretarial Standards- i.e., SS-1 and SS-2, issued by the Institute of Company Secretaries of India, relating to ‘Meetings of the Board of Directors’ and ‘General Meetings’, respectively, have been duly followed by the Company.

DECLARATION BY INDEPENDENT DIRECTOR:

Since the Company is a private limited Company, the declaration as required under section 149(7) of the Companies Act, 2013 is not applicable.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES:

As on March 31, 2022, the Company does not have any subsidiary, Joint Venture or Associate Companies.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company has a Risk Management Policy with an objective to formalize the process of identification of potential risk and adopt appropriate risk mitigation measures through a risk management structure. The risk policy is a step taken by the Company towards strengthening the existing internal Controls and updating the same as may be required from time to time.

INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments under section 186 of the Companies Act, 2013.

RELATED PARTY TRANSACTIONS:

There have been no materially significant related party transactions between the Company and the Directors, the management, the subsidiaries or the relatives except for those disclosed in the financial statements, if any.

Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of this report.

DETAILS OF FRAUDS REPORTED BY AUDITORS:

There were no frauds reported by the Statutory Auditor under Section 143(12) of the Companies Act, 2013 read with Companies Amendment Act, 2015.

CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Corporate Social Responsibility (CSR) are applicable to the company for the financial year 2021-2022 as the Company satisfies the criteria specified under Section 135(1) of the Companies Act, 2013. Since, the CSR amount need to be spent does not exceed Fifty Lakh Rupees as specified under Section 135(9) of the Companies Act, 2013, the Company is not required to constitute a Corporate Social Responsibility Committee for the financial year 2021-2022. Further, the Company has not spent the requisite CSR amount during the financial year 2021-2022 due to Covid-19 and other operational reasons. The Report on CSR activities is enclosed as Annexure - 1 to this Report.

INTERNAL COMPLAINTS COMMITTEE:

There exist at the group level an Internal Complaint Committee (‘ICC’) constituted under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The group is strongly opposed to sexual harassment and employees are made aware about the consequences of such acts and about the constitution of ICC. During the year under review, no complaints were filed with the Committee under the provisions of the said Act in relation to the workplace/s of the Company.

EXPLANATION TO ADVERSE REMARKS:

Since there were no reservation, qualification or adverse remarks in the Auditors report, no explanation is required.

ACKNOWLEDGEMENT:

Your Directors wish to acknowledge their sincere thanks to the Banks, Government Agencies and Shareholders for their support and co-operation extended to the Company. Your Directors also wish to place on record their appreciation of the efforts put in by all the

employees of the company at all levels.

Place: Oragadam, Kancheepuram Dist

Date:30.09.2022

By order of the Board

For Polymatech Electronics Private Limited

Eswara Rao Nandam

Director

DIN:02220039

Textual information (2)

Description of state of companies affair

OPERATIONS AND STATE OF COMPANY'S AFFAIRS: Income during the year has increased as compared to the previous year. Your company expects to further improve its performance during the current financial year with the expansion of business activities and the service to more clients.

Textual information (3)

Details regarding energy conservation

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION: The Company has undertaken energy conservation and efficiency measures in various areas of the Company and the Company continues its efforts towards adoption and implementation of new technologies by identifying alternate fuels, utilizing waste material, adopting newer technologies, improving product quality with improved process and optimizing available resources.

Textual information (4)

Details regarding technology absorption

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION: The Company has undertaken energy conservation and efficiency measures in various areas of the Company and the Company continues its efforts towards adoption and implementation of new technologies by identifying alternate fuels, utilizing waste material, adopting newer technologies, improving product quality with improved process and optimizing available resources.

Textual information (5)

Details regarding foreign exchange earnings and outgo

FOREIGN EXCHANGE EARNINGS AND OUTGO: Details of the foreign exchange Financial year ended 31.03.2022 (Amount in Rs.) Financial year ended 31.03.2021 (Amount in Rs.) Foreign Exchange Earnings -- 37,26,202.07 Foreign Exchange Outgo 2,10,23,413.74 7,00,09,035.56

Textual information (6)

Disclosures in director’s responsibility statement

DIRECTORS RESPONSIBILITY STATEMENT: Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors’ Responsibility Statement, your directors state that: in the preparation of the annual accounts for the financial year ended 31st March, 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures; the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2022 and of the profit and loss of the company for that period; the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; the directors had prepared the annual accounts on a going concern basis; the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

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

MATERIAL CHANGES AND COMMITMENTS: There have been no material changes and commitments affecting the financial position of the Company during the financial year to which the financial statements relate and the date of the report.

Textual information (8)

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments under section 186 of the Companies Act, 2013.

Textual information (9)

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

RELATED PARTY TRANSACTIONS:

There have been no materially significant related party transactions between the Company and the Directors, the management, the subsidiaries or the relatives except for those disclosed in the financial statements, if any.

Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of this report.

Textual information (10)

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

DECLARATION BY INDEPENDENT DIRECTOR:

Since the Company is a private limited Company, the declaration as required under section 149(7) of the Companies Act, 2013 is not applicable.

Textual information (11)

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

DIRECTORS:

None of the Director is appointed or resigned during the Financial Year 2021-2022 and the Directors of the Company are not liable to retire by rotation.

Textual information (12)

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

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company has a Risk Management Policy with an objective to formalize the process of identification of potential risk and adopt appropriate risk mitigation measures through a risk management structure. The risk policy is a step taken by the Company towards strengthening the existing internal Controls and updating the same as may be required from time to time.

Textual information (13)

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

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company has a Risk Management Policy with an objective to formalize the process of identification of potential risk and adopt appropriate risk mitigation measures through a risk management structure. The risk policy is a step taken by the Company towards strengthening the existing internal Controls and updating the same as may be required from time to time.

Textual information (14)

Disclosure as per rule 8(5) of companies accounts rules 2014 [Text Block]

FINANCIAL RESULTS:

The highlights of the financial results of your Company for the financial year ended 31.03.2022 as compared with the previous year, are as follows:

Particulars	Financial year ended 31.03.2022 (Amount in Rs.)	Financial year ended 31.03.2021 (Amount in Rs.)
Total Income	1,26,42,32,261.00	45,53,21,814.00
Less: Total Expenses	91,62,20,933.29	38,51,64,970.00
Profit before exceptional and extraordinary items and tax	34,80,11,327.71	7,01,56,844.00
Less: Exceptional items	--	--
Profit before extraordinary items and tax	34,80,11,327.71	7,01,56,844.00
Less: Extraordinary items	--	--
Profit/(Loss) before tax	34,80,11,327.71	7,01,56,844.00
Tax Expenses (1) Current tax	--	--
(2) Deferred tax	--	--
Profit/ (Loss) for the period from continuing operations	34,80,11,327.71	7,01,56,844.00

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS:

The highlights of the financial results of your Company for the financial year ended 31.03.2022 as compared with the previous year, are as follows:

Particulars	Financial year ended 31.03.2022 (Amount in Rs.)	Financial year ended 31.03.2021 (Amount in Rs.)
Total Income	1,26,42,32,261.00	45,53,21,814.00
Less: Total Expenses	91,62,20,933.29	38,51,64,970.00
Profit before exceptional and extraordinary items and tax	34,80,11,327.71	7,01,56,844.00
Less: Exceptional items	--	--
Profit before extraordinary items and tax	34,80,11,327.71	7,01,56,844.00
Less: Extraordinary items	--	--
Profit/(Loss) before tax	34,80,11,327.71	7,01,56,844.00
Tax Expenses (1) Current tax	--	--
(2) Deferred tax	--	--
Profit/ (Loss) for the period from continuing operations	34,80,11,327.71	7,01,56,844.00

Textual information (16)

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

DIRECTORS:

None of the Director is appointed or resigned during the Financial Year 2021-2022 and the Directors of the Company are not liable to retire by rotation.

Textual information (17)

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

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES:

As on March 31, 2022, the Company does not have any subsidiary, Joint Venture or Associate Companies.

Textual information (18)

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

DEPOSITS:

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the details relating to deposits as also requirement for furnishing of details of deposits which are not in compliance with Chapter V of the Act is not applicable.

Textual information (19)

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

DEPOSITS:

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the details relating to deposits as also requirement for furnishing of details of deposits which are not in compliance with Chapter V of the Act is not applicable.

Textual information (20)

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

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS:

There are no significant and material orders passed by Regulators or Courts or Tribunals, if any, affecting the financial position of the Company, between the end of financial year and the date of this report.

Textual information (21)

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

CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Corporate Social Responsibility (CSR) are applicable to the company for the financial year 2021-2022 as the Company satisfies the criteria specified under Section 135(1) of the Companies Act, 2013. Since, the CSR amount need to be spent does not exceed Fifty Lakh Rupees as specified under Section 135(9) of the Companies Act, 2013, the Company is not required to constitute a Corporate Social Responsibility Committee for the financial year 2021-2022. Further, the Company has not spent the requisite CSR amount during the financial year 2021-2022 due to Covid-19 and other operational reasons. The Report on CSR activities is enclosed as Annexure - 1 to this Report.

Textual information (22)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

DIRECTORS:

None of the Director is appointed or resigned during the Financial Year 2021-2022 and the Directors of the Company are not liable to retire by rotation.

[400200] Disclosures - Auditors report

Details regarding auditors [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	V S & V R ASSOCIATES
Name of auditor signing report	VELLAISAMY SELVAMANI
Firms registration number of audit firm	008691S
Membership number of auditor	202494
Address of auditors	4F Block 2 Akashmalli apartment gopal nagar peelamedu Coimbatore
Permanent account number of auditor or auditor's firm	AGUPS1092E
SRN of form ADT-1	H43275197
Date of signing audit report by auditors	30/09/2022
Date of signing of balance sheet by auditors	30/09/2022

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (23) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (24) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.	
Disclosure relating to title deeds of immovable properties	Textual information (25) [See below]	
Disclosure in auditors report relating to inventories	Textual information (26) [See below]	
Disclosure in auditors report relating to loans		Textual information (27) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (28) [See below]
Disclosure relating to terms and conditions of loans granted		Textual information (29) [See below]
Disclosure regarding receipt of loans granted		Textual information (30) [See below]
Disclosure regarding terms of recovery of loans granted		Textual information (31) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (32) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (33) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (34) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (35) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (36) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]		Textual information (37) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (38) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.	
Disclosure in auditors report relating to managerial remuneration	AS PER THE REPORT	

Disclosure in auditors report relating to Nidhi Company		(xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (39) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (40) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (41) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (42) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (23)

Disclosure in auditors report relating to fixed assets

(a) (A) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment. (B) the company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

Textual information (24)

Disclosure relating to quantitative details of fixed assets

(a) (A) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment. (B) the company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

Textual information (25)

Disclosure relating to title deeds of immovable properties

Details of immovable properties, which are not held in the name of the company, are given below: Description of property Gross carrying value Title deeds held in the name of Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director Period held Reason for not being held in the name of the company Building under Property, Plant and Equipment 18,585.38 N.A. No 4 years The company has constructed building over land taken on lease. There is not dispute on the same.

Textual information (26)

Disclosure in auditors report relating to inventories

(a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.

Textual information (27)

Disclosure in auditors report relating to loans

During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are not applicable to the company.

Textual information (28)

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

During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

Textual information (29)

Disclosure relating to terms and conditions of loans granted

During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

Textual information (30)

Disclosure regarding receipt of loans granted

The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

Textual information (31)

Disclosure regarding terms of recovery of loans granted

The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

Textual information (32)

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

The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

Textual information (33)

Disclosure in auditors report relating to deposits accepted

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

Textual information (34)

Disclosure in auditors report relating to maintenance of cost records

As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

Textual information (35)

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

As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2022 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

Textual information (36)

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

The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2022 for a period of more than 6 months from the date they became payable.

Textual information (37)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.

Textual information (38)

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

(a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

Textual information (39)

Disclosure in auditors report relating to transactions with related parties

As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

Textual information (40)

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

In our opinion and according to the information and explanations given to us, the company has made preferential allotment or private placement of shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

Textual information (41)

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

The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

Textual information (42)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

To

The Members of M/s. Polymatech Electronics Private Limited,

Chennai

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of M/s Polymatech Electronics Privae Limited (“the Company”), which comprise the Balance sheet as at 31st March 2022, the statement of Profit and Loss for the year then ended, Statement of Cash flow as on that date and notes to the 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 financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profits and for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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 opinion.

Emphasis of Matter

The company’s net worth is negative and the company has also taken unsecured loans from its directors. As per the management the company is still a going concern entity because it is in process of identifying new plans to improve the performance of the company.

Instead of the above factors there is no uncertainty on the company’s ability to continue as a going concern. The company has prepared its financial statements on a going concern basis.

Information other than the Financial Statements and Auditors' Report thereon

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

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

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

• Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

(1) 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.

(2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(3) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(4) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

(6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

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

(a) The Company has disclosed details regarding pending litigations in note 28 of financial statements, which would impact its financial position.

(b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

(d) (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company 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; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2022, we report the following:

(i) (a) (A) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) the company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

(c) Details of immovable properties, which are not held in the name of the company, are given below: Description of property Gross carrying value Title deeds held in the name of Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director Period held Reason for not being held in the name of the company Building under Property, Plant and Equipment 18,585.38 N.A. No 4 years The company has constructed building over land taken on lease. There is not dispute on the same.

(d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.

(b) During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are not applicable to the company.

(iii) During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

(iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2022 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) In our opinion and according to the information and explanations given to us, the company has made preferential allotment or private placement of shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

(xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditor, we did not receive any whistle- blower complaint during the year.

(xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

(xiii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

(xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appointed any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

(xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

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

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.(d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

(xviii) There has been no resignation of the previous statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor’s knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

(xxi) The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

Date: 30.09.2022

Place: Chennai

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	63,45,70,000	63,45,70,000
Reserves and surplus	12,87,88,073.71	-21,92,23,254
Total shareholders' funds	76,33,58,073.71	41,53,46,746
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	41,78,19,489	31,82,64,110
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	41,78,19,489	31,82,64,110
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	15,46,14,390.37	19,76,12,214
Other current liabilities	3,74,01,038.56	0
Short-term provisions	30,24,050.36	12,22,391
Total current liabilities	19,50,39,479.29	19,88,34,605
Total equity and liabilities	137,62,17,042	93,24,45,461
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	90,30,30,209	83,54,97,704
Intangible assets	0	0
Total fixed assets	90,30,30,209	83,54,97,704
Non-current investments	0	0
Long-term loans and advances	50,49,576	0
Total non-current assets	90,80,79,785	83,54,97,704
Current assets [Abstract]		
Current investments	0	0
Inventories	19,73,08,840	1,29,12,054
Trade receivables	25,82,44,019	7,38,70,287
Cash and bank balances	3,00,138	60,298
Short-term loans and advances	1,22,84,260	1,01,05,118
Total current assets	46,81,37,257	9,69,47,757
Total assets	137,62,17,042	93,24,45,461

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Eswara	Uma
Middle name of director	Rao	
Last name of director	Nandam	Nandam
Designation of director	Director	Director
Director identification number of director	02220039	02220048
Date of signing of financial statements by director	30/09/2022	30/09/2022

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in 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 extraordinary items and tax	34,80,11,327.71	7,01,56,844	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	3,15,72,524.29	3,00,51,298	
Total adjustments to profit (loss)	3,15,72,524.29	3,00,51,298	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-18,43,96,786	-1,29,12,054	
Adjustments for decrease (increase) in trade receivables	-18,43,73,732	-6,82,70,387	
Adjustments for decrease (increase) in other current assets	-21,79,141.51	3,19,78,797.51	
Adjustments for increase (decrease) in trade payables	-4,29,97,823	18,16,64,876	
Adjustments for increase (decrease) in other current liabilities	3,92,02,699.51	12,22,391	
Total adjustments for working capital	-37,47,44,783	13,36,83,623.51	
Total adjustments for reconcile profit (loss)	-34,31,72,258.71	16,37,34,921.51	
Net cash flows from (used in) operations	48,39,069	23,38,91,765.51	
Net cash flows from (used in) operating activities before extraordinary items	48,39,069	23,38,91,765.51	
Net cash flows from (used in) operating activities	48,39,069	23,38,91,765.51	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	9,91,05,032	31,81,44,072	
Net cash flows from (used in) investing activities before extraordinary items	-9,91,05,032	-31,81,44,072	
Net cash flows from (used in) investing activities	-9,91,05,032	-31,81,44,072	
Cash flows from used in financing activities [Abstract]			
Repayments of borrowings	-9,95,55,379	-8,42,49,825	
Other inflows (outflows) of cash	-50,49,576	0	
Net cash flows from (used in) financing activities before extraordinary items	9,45,05,803	8,42,49,825	
Net cash flows from (used in) financing activities	9,45,05,803	8,42,49,825	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,39,840	-2,481.49	
Net increase (decrease) in cash and cash equivalents	2,39,840	-2,481.49	
Cash and cash equivalents cash flow statement at end of period	3,00,138	60,298	62,780

[200100] Notes - Share capital

Disclosure of classes of share capital [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [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 classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 6,50,00,000	[shares] 6,50,00,000	[shares] 6,50,00,000	[shares] 6,50,00,000
Value of shares authorised	65,00,00,000	65,00,00,000	65,00,00,000	65,00,00,000
Number of shares issued	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Value of shares issued	63,45,70,000	63,45,70,000	63,45,70,000	63,45,70,000
Number of shares subscribed and fully paid	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Value of shares subscribed and fully paid	63,45,70,000	63,45,70,000	63,45,70,000	63,45,70,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Total value of shares subscribed	63,45,70,000	63,45,70,000	63,45,70,000	63,45,70,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Value of shares called	63,45,70,000	63,45,70,000	63,45,70,000	63,45,70,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	63,45,70,000	63,45,70,000	63,45,70,000	63,45,70,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000	[shares] 6,34,57,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	63,45,70,000	63,45,70,000	63,45,70,000	63,45,70,000
Rights preferences and restrictions attaching to class of share capital	0	0	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 6,50,00,000	[shares] 6,50,00,000
Value of shares authorised	65,00,00,000	65,00,00,000
Number of shares issued	[shares] 6,34,57,000	[shares] 6,34,57,000
Value of shares issued	63,45,70,000	63,45,70,000
Number of shares subscribed and fully paid	[shares] 6,34,57,000	[shares] 6,34,57,000
Value of shares subscribed and fully paid	63,45,70,000	63,45,70,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 6,34,57,000	[shares] 6,34,57,000
Total value of shares subscribed	63,45,70,000	63,45,70,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 6,34,57,000	[shares] 6,34,57,000
Value of shares called	63,45,70,000	63,45,70,000
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	63,45,70,000	63,45,70,000
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 6,34,57,000	[shares] 6,34,57,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	63,45,70,000	63,45,70,000
Rights preferences and restrictions attaching to class of share capital	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	**Equity shares [Member]**			
Name of shareholder [Axis]	**Shareholder 1 [Member]**		**Shareholder 2 [Member]**	
	31/03/2022	**31/03/2021**	**31/03/2022**	**31/03/2021**
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 3,03,34,430	[shares] 3,03,34,430

Disclosure of shareholding more than five per cent in company [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [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 shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	Eswara Rao Nandam	Eswara Rao Nandam	Uma Nandam	Uma Nandam
PAN of shareholder	AERPR3003B	AERPR3003B	AFZPN3897G	AFZPN3897G
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 3,31,22,570	[shares] 3,31,22,570	[shares] 3,03,34,430	[shares] 3,03,34,430
Percentage of shareholding in company	52.19%	52.19%	47.81%	47.81%

Unless otherwise specified, all monetary values are in INR

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

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [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 changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	34,80,11,327.71	7,01,56,844	34,80,11,327.71	7,01,56,844
Other additions to reserves	0	36,57,00,202	0	36,57,00,202
Total additions to reserves	34,80,11,327.71	43,58,57,046	34,80,11,327.71	43,58,57,046
Total changes in reserves	34,80,11,327.71	43,58,57,046	34,80,11,327.71	43,58,57,046
Reserves at end of period	12,87,88,073.71	-21,92,23,254	12,87,88,073.71	-21,92,23,254

Statement of changes in reserves [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]
	31/03/2020
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-65,50,80,300

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on reserves explanatory [TextBlock]	AS PER THE REPORT

[200300] Notes - Borrowings

Classification of borrowings [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [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 [LineItems]				
Borrowings	23,63,40,008	13,67,84,629	18,14,79,481	18,14,79,481

Classification of borrowings [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		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 [LineItems]				
Borrowings	23,63,40,008	13,67,84,629	23,63,40,008	13,67,84,629

Classification of borrowings [Table] **..(3)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term 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 [LineItems]				
Borrowings	23,63,40,008	13,67,84,629	18,14,79,481	18,14,79,481

Classification of borrowings [Table] **..(4)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]	
Classification of borrowings [Axis]	Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2022	31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	18,14,79,481	18,14,79,481

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	AS PER THE REPORT

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets given under operating lease [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	0.00	0.00

Disclosure of additional information tangible assets [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets given under operating lease [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	0.00	0.00	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table] **..(3)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]		Owned and leased assets [Member]		Assets held under lease [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value	Written Down Value	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	0.00	0.00	Refer to child member	Refer to child member	0.00	0.00

Disclosure of additional information tangible assets [Table] **..(4)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	0.00	0.00

Disclosure of additional information tangible assets [Table] **..(5)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Assets given under operating lease [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value	Written Down Value	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	0.00	0.00	0.00	0.00

Disclosure of additional information tangible assets [Table] **..(6)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value	Written Down Value	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	0.00	0.00	Refer to child member	Refer to child member	0.00	0.00

Disclosure of additional information tangible assets [Table] **..(7)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]
Sub classes of tangible assets [Axis]	Assets held under lease [Member]
	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]	
Disclosure of additional information tangible assets [LineItems]	
Depreciation method tangible assets	Written Down Value
Useful lives or depreciation rates tangible assets	0.00

Disclosure of tangible assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,91,05,032	31,81,44,073	9,91,05,032	31,81,44,073		
Depreciation tangible assets	-3,15,72,527	-3,00,51,298			3,15,72,527	3,00,51,298
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-36,57,00,202	0	0	0	36,57,00,202
Total disposals tangible assets	0	-36,57,00,202	0	0	0	36,57,00,202
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	6,75,32,505	65,37,92,977	9,91,05,032	31,81,44,073	3,15,72,527	-33,56,48,904
Tangible assets at end of period	90,30,30,209	83,54,97,704	116,28,17,213	106,37,12,180	25,97,87,004	22,82,14,476

Disclosure of tangible assets [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,54,086	7,58,86,043	1,54,086	7,58,86,043		
Depreciation tangible assets	-47,981	-37,22,423.28			47,981	37,22,423.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-14,99,050	0	0	0	14,99,050
Total disposals tangible assets	0	-14,99,050	0	0	0	14,99,050
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	1,06,105	7,36,62,669.72	1,54,086	7,58,86,043	47,981	22,23,373.28
Tangible assets at end of period	1,06,105	13,96,45,816.72	19,23,460	15,06,57,892	18,17,355	1,10,12,075.28

Disclosure of tangible assets [Table] **..(3)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,86,97,696	24,22,07,249	9,86,97,696	24,22,07,249		
Depreciation tangible assets	-3,12,20,296	-2,61,99,411.72			3,12,20,296	2,61,99,411.72
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-36,42,01,152	0	0	0	36,42,01,152
Total disposals tangible assets	0	-36,42,01,152	0	0	0	36,42,01,152
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	6,74,77,400	58,02,08,989.28	9,86,97,696	24,22,07,249	3,12,20,296	-33,80,01,740.28
Tangible assets at end of period	90,23,61,999	69,52,38,781.28	114,89,10,861	90,35,38,983	24,65,48,862	20,83,00,201.72

Disclosure of tangible assets [Table] **..(4)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,53,250	50,781	2,53,250	50,781		
Depreciation tangible assets	-3,04,250	-1,29,463			3,04,250	1,29,463
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-51,000	-78,682	2,53,250	50,781	3,04,250	1,29,463
Tangible assets at end of period	5,62,105	6,13,106	1,19,82,892	95,15,305	1,14,20,787	89,02,199

Disclosure of tangible assets [Table] **..(5)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	**Land [Member]**					
Sub classes of tangible assets [Axis]	**Owned and leased assets [Member]**					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [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**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-56,66,617	0	0	0	56,66,617
Total disposals tangible assets	0	-56,66,617	0	0	0	56,66,617
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	56,66,617	0	0	0	-56,66,617
Tangible assets at end of period	2,14,88,617	2,14,88,617	2,14,88,617	2,14,88,617	0	0

Disclosure of tangible assets [Table] **..(6)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-56,66,617	0	0	0	56,66,617
Total disposals tangible assets	0	-56,66,617	0	0	0	56,66,617
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	56,66,617	0	0	0	-56,66,617
Tangible assets at end of period	2,14,88,617	2,14,88,617	2,14,88,617	2,14,88,617	0	0

Disclosure of tangible assets [Table] **..(7)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,04,76,142	0	1,04,76,142		
Depreciation tangible assets	-1,68,14,884	-1,68,14,883.97			1,68,14,884	1,68,14,883.97
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-31,58,40,709	0	0	0	31,58,40,709
Total disposals tangible assets	0	-31,58,40,709	0	0	0	31,58,40,709
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,68,14,884	30,95,01,967.03	0	1,04,76,142	1,68,14,884	-29,90,25,825.03
Tangible assets at end of period	32,07,35,295	33,75,50,179.03	50,44,46,519	50,44,46,519	18,37,11,224	16,68,96,339.97

Disclosure of tangible assets [Table] **..(8)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,04,76,142	0	1,04,76,142		
Depreciation tangible assets	-1,68,14,884	-1,68,14,883.97			1,68,14,884	1,68,14,883.97
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-31,58,40,709	0	0	0	31,58,40,709
Total disposals tangible assets	0	-31,58,40,709	0	0	0	31,58,40,709
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,68,14,884	30,95,01,967.03	0	1,04,76,142	1,68,14,884	-29,90,25,825.03
Tangible assets at end of period	32,07,35,295	33,75,50,179.03	50,44,46,519	50,44,46,519	18,37,11,224	16,68,96,339.97

Disclosure of tangible assets [Table] **..(9)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,72,10,066	23,17,31,107	9,72,10,066	23,17,31,107		
Depreciation tangible assets	-1,05,99,654	-93,84,527.75			1,05,99,654	93,84,527.75
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-4,26,93,826	0	0	0	4,26,93,826
Total disposals tangible assets	0	-4,26,93,826	0	0	0	4,26,93,826
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	8,66,10,412	26,50,40,405.25	9,72,10,066	23,17,31,107	1,05,99,654	-3,33,09,298.25
Tangible assets at end of period	42,28,10,397	33,61,99,985.25	47,25,91,176	37,53,81,110	4,97,80,779	3,91,81,124.75

Disclosure of tangible assets [Table] **..(10)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	**Plant and equipment [Member]**					
Sub classes of tangible assets [Axis]	**Assets given under operating lease [Member]**					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [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**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,72,10,066	23,17,31,107	9,72,10,066	23,17,31,107		
Depreciation tangible assets	-1,05,99,654	-93,84,527.75			1,05,99,654	93,84,527.75
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-4,26,93,826	0	0	0	4,26,93,826
Total disposals tangible assets	0	-4,26,93,826	0	0	0	4,26,93,826
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	8,66,10,412	26,50,40,405.25	9,72,10,066	23,17,31,107	1,05,99,654	-3,33,09,298.25
Tangible assets at end of period	42,28,10,397	33,61,99,985.25	47,25,91,176	37,53,81,110	4,97,80,779	3,91,81,124.75

Disclosure of tangible assets [Table] **..(11)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	**Furniture and fixtures [Member]**					
Sub classes of tangible assets [Axis]	**Owned and leased assets [Member]**					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [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**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	78,466	0	78,466	0		
Depreciation tangible assets	-7,847	0			7,847	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	70,619	0	78,466	0	7,847	0
Tangible assets at end of period	70,619	0	18,39,440	17,60,974	17,68,821	17,60,974

Disclosure of tangible assets [Table] **..(12)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	**Furniture and fixtures [Member]**					
Sub classes of tangible assets [Axis]	**Assets held under lease [Member]**					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [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**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	78,466	0	78,466	0		
Depreciation tangible assets	-7,847	0			7,847	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	70,619	0	78,466	0	7,847	0
Tangible assets at end of period	70,619	0	18,39,440	17,60,974	17,68,821	17,60,974

Disclosure of tangible assets [Table] **..(13)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	50,781	0	50,781		
Depreciation tangible assets	-1,29,464	-1,29,463			1,29,464	1,29,463
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,29,464	-78,682	0	50,781	1,29,464	1,29,463
Tangible assets at end of period	4,63,403	5,92,868	7,76,781	7,76,781	3,13,378	1,83,913

Disclosure of tangible assets [Table] **..(14)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	**Vehicles [Member]**					
Sub classes of tangible assets [Axis]	**Owned assets [Member]**					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [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**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	50,781	0	50,781		
Depreciation tangible assets	-1,29,464	-1,29,463			1,29,464	1,29,463
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,29,464	-78,682	0	50,781	1,29,464	1,29,463
Tangible assets at end of period	4,63,403	5,92,868	7,76,781	7,76,781	3,13,378	1,83,913

Disclosure of tangible assets [Table] **..(15)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	50,781	0	50,781		
Depreciation tangible assets	-1,29,464	-1,29,463			1,29,464	1,29,463
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,29,464	-78,682	0	50,781	1,29,464	1,29,463
Tangible assets at end of period	4,63,403	5,92,868	7,76,781	7,76,781	3,13,378	1,83,913

Disclosure of tangible assets [Table] **..(16)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	**Motor vehicles [Member]**					
Sub classes of tangible assets [Axis]	**Owned assets [Member]**					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [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**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	50,781	0	50,781		
Depreciation tangible assets	-1,29,464	-1,29,463			1,29,464	1,29,463
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,29,464	-78,682	0	50,781	1,29,464	1,29,463
Tangible assets at end of period	4,63,403	5,92,868	7,76,781	7,76,781	3,13,378	1,83,913

Disclosure of tangible assets [Table] **..(17)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	17,11,880	8,62,63,491	17,11,880	8,62,63,491		
Depreciation tangible assets	-39,94,522	-37,22,423.28			39,94,522	37,22,423.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-14,99,050	0	0	0	14,99,050
Total disposals tangible assets	0	-14,99,050	0	0	0	14,99,050
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-22,82,642	8,40,40,117.72	17,11,880	8,62,63,491	39,94,522	22,23,373.28
Tangible assets at end of period	13,73,63,176	13,96,45,816.72	15,28,39,936	15,11,28,055	1,54,76,760	1,14,82,238.28

Disclosure of tangible assets [Table] **..(18)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	75,620	8,62,63,491	75,620	8,62,63,491		
Depreciation tangible assets	-40,134	-37,22,423.28			40,134	37,22,423.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	-14,99,050	0	0	0	14,99,050
Total disposals tangible assets	0	-14,99,050	0	0	0	14,99,050
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	35,486	8,40,40,117.72	75,620	8,62,63,491	40,134	22,23,373.28
Tangible assets at end of period	35,486	13,96,45,816.72	84,020	14,88,96,918	48,534	92,51,101.28

Disclosure of tangible assets [Table] **..(19)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14,87,630	0	14,87,630	0		
Depreciation tangible assets	-38,05,758	0			38,05,758	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23,18,128	0	14,87,630	0	38,05,758	0
Tangible assets at end of period	13,73,27,690	0	15,03,84,549	22,22,737	1,30,56,859	22,22,737

Disclosure of tangible assets [Table] **..(20)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,48,630	0	1,48,630	0		
Depreciation tangible assets	-1,48,630	0			1,48,630	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	0	1,48,630	0	1,48,630	0
Tangible assets at end of period	0	0	23,71,367	8,400	23,71,367	8,400

Disclosure of tangible assets [Table] **..(21)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,04,620	0	1,04,620	0		
Depreciation tangible assets	-26,156	0			26,156	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	78,464	0	1,04,620	0	26,156	0
Tangible assets at end of period	98,702	20,238	88,34,744	87,30,124	87,36,042	87,09,886

Disclosure of tangible assets [Table] **..(22)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,04,620	0	1,04,620	0		
Depreciation tangible assets	-26,156	0			26,156	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	78,464	0	1,04,620	0	26,156	0
Tangible assets at end of period	98,702	20,238	88,34,744	87,30,124	87,36,042	87,09,886

Disclosure of tangible assets [Table] **..(23)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Assets held under lease [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	-1,03,77,448	-1,03,77,448		-1,03,77,448	-1,03,77,448	
Depreciation tangible assets	0		0	0		0
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0		0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0		0	0		0
Total other adjustments tangible assets	0		0	0		0
Total changes in tangible assets	-1,03,77,448	-1,03,77,448	0	-1,03,77,448	-1,03,77,448	0
Tangible assets at end of period	0	0	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (43) [See below]

Textual information (43)

Disclosure of notes on tangible assets explanatory [Text Block]

Property, plant and equipment, depreciation and amortisation:

Property, plant and equipment are stated at the cost of acquisition less accumulated depreciation. The cost of fixed assets includes freight, duties, taxes and other incidental expenses relating to the acquisition of assets.
Advance paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under capital advances. The cost of the Property, plant and equipment not ready for its intended use on such date, is disclosed under capital work-in-progress.

Depreciation is provided on the straight-line method at the rates prescribed under Schedule II to the Companies Act, 2013. In the opinion of Management, these rates represent the useful lives of these property, plant and equipment. Pro-rata depreciation is provided on all property, plant and equipment purchased and sold during the year.

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	**Company total intangible assets [Member]**	
Sub classes of intangible assets [Axis]	**Internally generated and other than internally generated intangible assets [Member]**	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Carrying amount [Member]**	
	31/03/2022	**31/03/2021**
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (44) [See below]

Textual information (44)

Disclosure of notes on intangible assets explanatory [Text Block]

Intangible Assets :

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.

[200600] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	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 [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision other employee related liabilities	4,73,870	2,50,000
Total provisions for employee benefits	4,73,870	2,50,000
CSR expenditure provision	0	0
Other provisions	25,50,180.36	9,72,391
Total provisions	30,24,050.36	12,22,391

Loans and advances [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Other loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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 and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	50,49,576	0	50,49,576	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	50,49,576	0	50,49,576	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]		Loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	50,49,576	0	1,22,84,260	1,01,05,118
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	50,49,576	0	1,22,84,260	1,01,05,118
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] **..(3)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,22,84,260	1,01,05,118	1,22,84,260	1,01,05,118
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,22,84,260	1,01,05,118	1,22,84,260	1,01,05,118
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Classification of inventories [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	19,73,08,840	1,29,12,054	2,45,82,640	0
Mode of valuation	WORK IN PROGRESS	WORK IN PROGRESS	MATERIALS AND SPARES	MATERIALS AND SPARES

Classification of inventories [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2021 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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	5,48,76,200	1,29,12,054	11,78,50,000	0
Mode of valuation	WORK IN PROGRESS	WORK IN PROGRESS	FINISHED GOODS	FINISHED GOODS

Subclassification of trade receivables [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

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]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	25,82,44,019	7,38,70,287	25,82,44,019	7,38,70,287
Allowance for bad and doubtful debts			0	0
Total trade receivables	25,82,44,019	7,38,70,287	25,82,44,019	7,38,70,287
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (45) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	AUDIT FEES	AUDIT FEES
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	3,74,01,038.56	0
Total other current liabilities	3,74,01,038.56	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	3,00,138	60,298
Total balance with banks	3,00,138	60,298
Cash on hand	0	0
Total cash and cash equivalents	3,00,138	60,298
Total cash and bank balances	3,00,138	60,298
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 twelve months maturity	0	0

Textual information (45)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

Basis of Preparation of Financial Statements :

POLYMATECH ELECTRONICS PRIVATE LIMITED ('the Company'), incorporated in India on 29-May-2007 is engaged in the business of Information Technology and related activities. The CIN of the Company is U32107TN2007FTC063706. The registered office of the Company is in Chennai, India.

These financial statements are prepared in accordance with the Indian Generally Accepted Accounting Principles ('GAAP') under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use. These financial statements are prepared and presented in Indian rupees.

Use of Estimates :

The preparation of financial statements in conformity with AS and GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the

date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to accounting

estimates is recognized prospectively.

Going Concern :

The financial statements have been prepared on a "Going Concern" basis.

Property, plant and equipment, depreciation and amortisation:

Property, plant and equipment are stated at the cost of acquisition less accumulated depreciation. The cost of fixed assets includes freight, duties, taxes and other incidental expenses relating to the acquisition of assets.
Advance paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under capital advances. The cost of the Property, plant and equipment not ready for its intended use on such date, is disclosed under capital work-in-progress.

Depreciation is provided on the straight-line method at the rates prescribed under Schedule II to the Companies Act, 2013. In the opinion of Management, these rates represent the useful lives of these property, plant and equipment. Pro-rata depreciation is provided on all property, plant and equipment purchased and sold during the year.

Impairment of Asset :

The Company periodically assesses whether there is any indication that an asset or a group of assets comprising a cash-generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is

reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been

determined; if no impairment loss had been recognised.

Revenue Recognition :

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognised when right to receive is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable.

Current –non-current classification :

All assets and liabilities are classified into current and non-current.

Assets
An asset is classified as current when it satisfies any of the following criteria:
(a) it is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is expected to be realised within twelve months after the balance sheet date; or
(d) it is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for atleast twelve months after the balance sheet date.
Current assets include the current portion of non-current financial assets.
All other assets are classified as non-current.

Liabilities
A liability is classified as current when it satisfies any of the following criteria:
(a) it is expected to be settled in, the entity's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within twelve months after the balance sheet date; or
(d) the company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
Current liabilities include current portion of non-current financial liabilities.
All other liabilities are classified as non-current.

Operating cycle
Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on this, the Company has ascertained less than 12 months as its operating cycle and hence 12 months has been considered for the purpose of current –

non-current classification of assets and liabilities.

Taxes on Income :

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income tax law) and deferred tax charge or credit (reflecting the tax effect of timing differences between accounting income and taxable income for the year). Deferred tax in respect of timing difference which originate during the tax holiday period but reverse after tax holiday period is recognised in the period in which the timing difference originate. For this the timing difference which originate first are considered to reverse first. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future, however, where there is an unabsorbed depreciation or carry-forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at the balance sheet date and written down or written-up to reflect the amount that is reasonably/ virtually certain as the case may be to be realised.

The Company off sets on a year on year basis, current tax assets and liabilities where it has a legally enforceable rights to set off and where the Management intends to settle such assets and liabilities on a net basis.

Provisions, Contingent Assets and Contingent Liabilities :

Provision is recognised when, as a result of an obligating event, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

The disclosure of contingent liability is made when, as a result of an obligating event, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event based on a reliable estimate of such

obligation.

Borrowing Costs :

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of cost of such assets till such time the asset is ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss as period costs.

Intangible Assets :

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Earnings Per Share (EPS) :

Basic earnings per share is computed by dividing the net profit attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity and equivalent diluted equity shares outstanding during the year, except where the results would be anti-dilutive.

Cash flow statement

Cash flows are reported using the indirect method, whereby net profit / (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

Earnings per share

Net profit/(loss) for the year attributable to equity shareholders	34,80,11,328	7,01,56,844
Weighted average number of equity shares of Rs 100 each used for calculation of basic earnings per share	6,34,57,000	6,34,57,000
Earnings/(loss) per share, basic and diluted	5.48	1.11

There are no outstanding contingent liabilities and there are no contracts remaining to be executed on capital account and not provided for as at the balance sheet date. Further, there are no commitments as on March 31, 2021.

Dues to micro and small enterprises

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the Micro, small and medium enterprises should mention in their correspondence with its customers the Entrepreneur Memorandum Number as allocated after filing of the

Memorandum in accordance with the MSMED Act. Accordingly the disclosure in respect of the amounts payable to such enterprises as at 31 March 2022 has been made in the financial statements based on the information received and available with the Company. The Company does not have any dues to Micro, small and Medium enterprises as at March 31, 2022. Hence no disclosures are required for the same.

Segment Reporting:

The Company's sole business segment is to provide management consultancy services. Consequently, the requirement for a separate disclosure as required under AS 17 - 'Segment Reporting' is not applicable.

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
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
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
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	NOT APPLICABLE	NOT APPLICABLE
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	NOT APPLICABLE	NOT APPLICABLE
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (46) [See below]
Disclosure of general information about company [TextBlock]	Textual information (47) [See below]
Disclosure of accounting policies explanatory [TextBlock]	AS PER THE REPORT
Changes in accounting estimate and accounting policy explanatory [TextBlock]	Textual information (48) [See below]

Textual information (46)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Basis of Preparation of Financial Statements :

POLYMATECH ELECTRONICS PRIVATE LIMITED ('the Company'), incorporated in India on 29-May-2007 is engaged in the business of Information Technology and related activities. The CIN of the Company is U32107TN2007FTC063706. The registered office of the Company is in Chennai, India.

These financial statements are prepared in accordance with the Indian Generally Accepted Accounting Principles ('GAAP') under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use. These financial statements are prepared and presented in Indian rupees.

Use of Estimates :

The preparation of financial statements in conformity with AS and GAAP requires management to make estimates and

assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to accounting

estimates is recognized prospectively.

Going Concern :

The financial statements have been prepared on a "Going Concern" basis.

Property, plant and equipment, depreciation and amortisation:

Property, plant and equipment are stated at the cost of acquisition less accumulated depreciation. The cost of fixed assets includes freight, duties, taxes and other incidental expenses relating to the acquisition of assets.
Advance paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under capital advances. The cost of the Property, plant and equipment not ready for its intended use on such date, is disclosed under capital work-in-progress.

Depreciation is provided on the straight-line method at the rates prescribed under Schedule II to the Companies Act, 2013. In the opinion of Management, these rates represent the useful lives of these property, plant and equipment. Pro-rata depreciation is provided on all property, plant and equipment purchased and sold during the year.

Impairment of Asset :

The Company periodically assesses whether there is any indication that an asset or a group of assets comprising a cash-generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is

reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been

determined; if no impairment loss had been recognised.

Revenue Recognition :

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognised when right to receive is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable.

Current –non-current classification :

All assets and liabilities are classified into current and non-current.

Assets
An asset is classified as current when it satisfies any of the following criteria:
(a) it is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is expected to be realised within twelve months after the balance sheet date; or
(d) it is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for atleast twelve months after the balance sheet date.
Current assets include the current portion of non-current financial assets.
All other assets are classified as non-current.

Liabilities
A liability is classified as current when it satisfies any of the following criteria:
(a) it is expected to be settled in, the entity's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within twelve months after the balance sheet date; or
(d) the company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
Current liabilities include current portion of non-current financial liabilities.
All other liabilities are classified as non-current.

Operating cycle
Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on this, the Company has ascertained less than 12 months as its operating cycle and hence 12 months has been considered for the purpose of current –

non-current classification of assets and liabilities.

Taxes on Income :

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income tax law) and deferred tax charge or credit (reflecting the tax effect of timing differences between accounting income and taxable income for the year). Deferred tax in respect of timing difference which originate during the tax holiday period but reverse after tax holiday period is recognised in the period in which the timing difference originate. For this the timing difference which originate first are considered to reverse first. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future, however, where there is an unabsorbed depreciation or carry-forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at the balance sheet date and written down or written-up to reflect the amount that is reasonably/ virtually certain as the case may be to be realised.

The Company off sets on a year on year basis, current tax assets and liabilities where it has a legally enforceable rights to set off and where the Management intends to settle such assets and liabilities on a net basis.

Provisions, Contingent Assets and Contingent Liabilities :

Provision is recognised when, as a result of an obligating event, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

The disclosure of contingent liability is made when, as a result of an obligating event, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event based on a reliable estimate of such

obligation.

Borrowing Costs :

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of cost of such assets till such time the asset is ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss as period costs.

Intangible Assets :

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Earnings Per Share (EPS) :

Basic earnings per share is computed by dividing the net profit attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity and equivalent diluted equity shares outstanding during the year, except where the results would be anti-dilutive.

Cash flow statement

Cash flows are reported using the indirect method, whereby net profit / (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

Earnings per share

Net profit/(loss) for the year attributable to equity shareholders	34,80,11,328	7,01,56,844
Weighted average number of equity shares of Rs 100 each used for calculation of basic earnings per share	6,34,57,000	6,34,57,000
Earnings/(loss) per share, basic and diluted	5.48	1.11

There are no outstanding contingent liabilities and there are no contracts remaining to be executed on capital account and not provided for as at the balance sheet date. Further, there are no commitments as on March 31, 2021.

Dues to micro and small enterprises

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the Micro, small and medium enterprises should mention in their correspondence with its customers the Entrepreneur Memorandum Number as allocated after filing of the

	Memorandum in accordance with the MSMED Act. Accordingly the disclosure in respect of the amounts payable to such enterprises as at 31 March 2022 has been made in the financial statements based on the information received and available with the Company. The Company does not have any dues to Micro, small and Medium enterprises as at March 31, 2022. Hence no disclosures are required for the same.
Segment Reporting:	
	The Company's sole business segment is to provide management consultancy services. Consequently, the requirement for a separate disclosure as required under AS 17 - 'Segment Reporting' is not applicable.

Textual information (47)

Disclosure of general information about company [Text Block]

POLYMATECH ELECTRONICS PRIVATE LIMITED (‘the Company’), incorporated in India on 29-May-2007 is engaged in the business of Information Technology and related activities. The CIN of the Company is U32107TN2007FTC063706. The registered office of the Company is in Chennai, India.

Textual information (48)

Changes in accounting estimate and accounting policy explanatory [Text Block]

Use of Estimates :

The preparation of financial statements in conformity with AS and GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to accounting estimates is recognized prospectively.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	AS PER THE REPORT

[201800] Notes - Borrowing cost

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowing costs explanatory [TextBlock]	Textual information (49) [See below]

Textual information (49)

Disclosure of notes on borrowing costs explanatory [Text Block]

Borrowing Costs :

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of cost of such assets till such time the asset is ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss as period costs.

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (50) [See below]

Textual information (50)

Disclosure of enterprise's reportable segments explanatory [Text Block]

Segment Reporting:

The Company's sole business segment is to provide management consultancy services. Consequently, the requirement for a separate disclosure as required under AS 17 - 'Segment Reporting' is not applicable.

[201600] Notes - Related party

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]	NOT APPLICABLE	
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]	Textual information (51) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	34,80,11,327.71	7,01,56,844
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	34,80,11,327.71	7,01,56,844

Textual information (51)

Disclosure of earnings per share explanatory [Text Block]

Earnings Per Share (EPS) :

Basic earnings per share is computed by dividing the net profit attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity and equivalent diluted equity shares outstanding during the year, except where the results would be anti-dilutive.

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (52) [See below]

Textual information (52)

Disclosure of notes on income taxes explanatory [Text Block]

Taxes on Income :

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income tax law) and deferred tax charge or credit (reflecting the tax effect of timing differences between accounting income and taxable income for the year). Deferred tax in respect of timing difference which originate during the tax holiday period but reverse after tax holiday period is recognised in the period in which the timing difference originate. For this the timing difference which originate first are considered to reverse first. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future, however, where there is an unabsorbed depreciation or carry-forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at the balance sheet date and written down or written-up to reflect the amount that is reasonably/ virtually certain as the case may be to be realised.

The Company off sets on a year on year basis, current tax assets and liabilities where it has a legally enforceable rights to set off and where the Management intends to settle such assets and liabilities on a net basis.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[201500] Notes - Impairment

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (53) [See below]

Textual information (53)

Disclosure of impairment of assets explanatory [Text Block]

Impairment of Asset :

The Company periodically assesses whether there is any indication that an asset or a group of assets comprising a cash-generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been determined; if no impairment loss had been recognised.

[202100] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (54) [See below]
Disclosure of other provisions explanatory [TextBlock]	

Textual information (54)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]

Provisions, Contingent Assets and Contingent Liabilities :

Provision is recognised when, as a result of an obligating event, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

The disclosure of contingent liability is made when, as a result of an obligating event, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.
Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event based on a reliable estimate of such obligation.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	31/03/2021	31/03/2020
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (55) [See below]		
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	3,00,138	60,298	62,780
Total cash and cash equivalents	3,00,138	60,298	

Textual information (55)

Disclosure of cash flow statement explanatory [Text Block]

Cash flow statement

Cash flows are reported using the indirect method, whereby net profit / (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	125,87,31,333	45,01,36,840
Revenue from sale of services	0	0
Total revenue from operations other than finance company	125,87,31,333	45,01,36,840
Total revenue from operations	125,87,31,333	45,01,36,840
Other income	55,00,928	51,84,974
Total revenue	126,42,32,261	45,53,21,814
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	100,69,85,066	33,89,91,000
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-18,43,96,786	-1,29,12,054
Employee benefit expense	78,23,260	59,77,917
Finance costs	2,46,36,694	88,50,014
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	3,15,72,524.29	3,00,51,298
Total depreciation, depletion and amortisation expense	3,15,72,524.29	3,00,51,298
CSR expenditure	0	0
Other expenses	2,96,00,175	1,42,06,795
Total expenses	91,62,20,933.29	38,51,64,970
Total profit before prior period items, exceptional items, extraordinary items and tax	34,80,11,327.71	7,01,56,844
Total profit before extraordinary items and tax	34,80,11,327.71	7,01,56,844
Total profit before tax	34,80,11,327.71	7,01,56,844
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	34,80,11,327.71	7,01,56,844
Total profit (loss) for period before minority interest	34,80,11,327.71	7,01,56,844
Total profit (loss) for period	34,80,11,327.71	7,01,56,844
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in 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 sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	125,87,31,333	45,01,36,840
Total revenue from sale of products	125,87,31,333	45,01,36,840
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	55,00,928	51,84,974
Total other non-operating income	55,00,928	51,84,974
Total other income	55,00,928	51,84,974
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	2,46,36,694	88,50,014
Total interest expense	2,46,36,694	88,50,014
Total finance costs	2,46,36,694	88,50,014
Employee benefit expense [Abstract]		
Salaries and wages	74,65,800	59,09,858
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Staff welfare expense	3,57,460	68,059
Total employee benefit expense	78,23,260	59,77,917
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	29,45,720	16,35,721
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Printing stationery	2,88,050	39,857
Travelling conveyance	6,87,430	5,238
Legal professional charges	15,87,500	5,05,013
Directors sitting fees	0	0
Bank charges	29,75,200	15,98,247
Cost repairs maintenance other assets	34,86,720	11,03,617
Cost warehousing	4,18,600	2,00,759
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	8,25,000	8,25,000
Total payments to auditor	8,25,000	8,25,000
Miscellaneous expenses	1,63,85,955	82,93,343

Total other expenses	2,96,00,175	1,42,06,795

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in 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	-18,43,96,786	-1,29,12,054
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-18,43,96,786	-1,29,12,054
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	125,87,31,333	45,01,36,840
Total domestic turnover goods, gross	125,87,31,333	45,01,36,840
Total revenue from sale of products	125,87,31,333	45,01,36,840
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Textual information (56) [See below]

Textual information (56)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition :

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognised when right to receive is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable.

[202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	AS PER THE REPORT

[300700] Notes - Key managerial personnels and directors remuneration and other information

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	Eswara Rao Nandam	Uma Nandam
Director identification number of key managerial personnel or director	02220039	02220048
Permanent account number of key managerial personnel or director	AERPR3003B	AFZPN3897G
Date of birth of key managerial personnel or director	18/08/1969	26/04/1972
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 3,31,22,570	[shares] 3,03,34,430
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	AS PER THE REPORT

[301000] Notes - Corporate social responsibility

Classification of CSR spending [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	NO
Sector in which project is covered	Poverty, hunger, malnutrition
Whether projects or programs undertaken in local area or other	NA
Name of state or union territory where projects or programs was undertaken	Tamil Nadu
Name of district where projects or programs was undertaken	NA
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Overheads on projects or programs	0
Total amount spent on projects or programs	0
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

Disclosure of net profits for last three financial years [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2021-2022	2020-2021	2019-2020
Profit before tax of financial year	7,01,56,844	-27,85,714	-13,84,874
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	7,01,56,844	-27,85,714	-13,84,874

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (57) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (58) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (59) [See below]
Disclosure overview of projects or programs proposed to be undertaken CSR policy	AS PER THE REPORT
Disclosure web link of company at which CSR policy is placed	Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: NOT APPLICABLE
Disclosure web link projects or programs undertaken CSR policy	Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: NOT APPLICABLE
Disclosure other contents CSR policy	AS PER THE REPORT
Prescribed CSR expenditure	4,39,908.37
Amount CSR to be spent for financial year	4,39,908.37
Amount unspent CSR	4,39,908.37
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	Textual information (60) [See below]
Details of implementing agency	NOT APPLICABLE
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Textual information (61) [See below]

Textual information (57)

Disclosure of corporate social responsibility explanatory [Text Block]

The provisions of Corporate Social Responsibility (CSR) are applicable to the company for the financial year 2021-2022 as the Company satisfies the criteria specified under Section 135(1) of the Companies Act, 2013. Since, the CSR amount need to be spent does not exceed Fifty Lakh Rupees as specified under Section 135(9) of the Companies Act, 2013, the Company is not required to constitute a Corporate Social Responsibility Committee for the financial year 2021-2022. Further, the Company has not spent the requisite CSR amount during the financial year 2021-2022 due to Covid-19 and other operational reasons. The Report on CSR activities is enclosed as Annexure - 1 to this Report.

Textual information (58)

Disclosure of composition of CSR committee [Text Block]

Composition of CSR Committee:

The Company is not required to constitute Corporate Social Responsibility Committee as per section 135(9) of the companies act, 2013 for the financial year 2021-2022. Therefore, the functions of CSR Policy shall be discharged by the Board of Directors of the Company.

Textual information (59)

Details CSR policy [Text Block]

Annexure 1

• Brief outline of the Company's Policy:

Polymatech Electronics Private Limited ("PEPL" or "Company") strives to help the community around its locations to live and thrive better. However, Corporate Social Responsibility (CSR) activities are not done during the financial year 2021-2022 due to Covid-19 and other operational reasons.

Along with sustained economic performance, environmental and social stewardship is also a key factor for holistic business growth. PEPL programs and volunteer efforts are all part of the bigger picture of making our communities better and safer places to live.

This Policy has been formulated in accordance with Section135 of the Companies Act, 2013 and the rules framed there under, which is effective from April 1, 2014. Every company which meets the criteria detailed in Section135 of the Companies Act, 2013 is required to constitute a CSR Committee of the Board for implementation of CSR projects or programs or activities.

This Policy has been formulated and adopted pursuant to Section 135 of the Companies Act, 2013 and the Rules framed there under. PEPL will undertake any CSR activities in relation to activities specified in Schedule VII to the Companies Act, 2013.

• Composition of CSR Committee:

The Company is not required to constitute Corporate Social Responsibility Committee as per section 135(9) of the companies act, 2013 for the financial year 2021-2022. Therefore, the functions of CSR Policy shall be discharged by the Board of Directors of the Company.

• Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

NOT APPLICABLE

• Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):

NOT APPLICABLE

• Details of the amount available for set off in pursuance of sub rule(3) of rule 7 of the Companies Corporate Social Responsibility Policy

Rules, 2014 and amount required for set off for the financial year, if any: NIL

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set- off for the financial year, if any (in Rs)
1	2020-2021	NIL	NIL
2	2019-2020	NIL	NIL
3	2018-2019	NIL	NIL
	TOTAL		

• Average Net profit of the company for last three financial years.

S. No.	Particulars	FY 20-21	FY 19-20	FY 18-19	Total
1	Net Profit Before Tax	7,01,56,844	-27,85,714	-13,84,874	6,73,87,096
2	Net Profit as per Sec 198	7,01,56,844	-27,85,714	-13,84,874	6,73,87,096
3	Average Profit				2,24,57,043.3

• (a) Two percent of average net profit of the company as per section 135(5):

Rs. 4,49,140.87/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year, if any: NIL

(d) Total CSR obligation for the financial year (7a+7b-7c):

Rs. 4,49,140.87 /-

• (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.) Rs. 4,49,140.87 /-				
Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).			
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
NIL	NIL	---	---	--	---

• Details of CSR amount spent against ongoing projects for the financial year: NIL

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year(in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation – Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
1.												

2.

3.

TOTAL

• Details of CSR amount spent against other than ongoing projects for the financial year: NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State. District.			Name. CSR registration number.
1.							
2.							
3.							
	TOTAL						

• Amount spent in Administrative Overheads: NIL

• Amount spent on Impact Assessment, if applicable: NIL

• Total amount spent for the Financial Year (8b+8c+8d+8e): NIL

• Excess amount for set off, if any: NIL

• (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount Unspent	Amount transferred to Unspent CSR Account under section 135 (6) (inRs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.		Amount remaining to be spent in succeeding financial years. (in Rs.)
					Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	FY 2020-2021	4,49,140.87	0	0	NA	0	NA	4,49,140.87
	TOTAL	4,49,140.867	0	0	NA	0	NA	4,49,140.87

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

NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year(in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project Completed /Ongoing.
1.								
2.								
3.								
	TOTAL							

• In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

NOT APPLICABLE

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

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

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: NA

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

• Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5):

The Company has not spent the requisite amount during the financial year due to Covid-19 and other operational reasons.

Eswara Rao Nandam	Uma Nandam
(Director).	(Director).

Textual information (60)

Disclosure manner in which amount CSR spent during financial year explanatory [Text Block]

• (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.) Rs. 4,49,140.87 /-				
Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).			
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
NIL	NIL	---	---	--	---

• Details of CSR amount spent against ongoing projects for the financial year: NIL

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year(in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation – Through Implementing Agency	
				State.	District.						Name	CSR Registration number.

1.

2.

3.

TOTAL

• Details of CSR amount spent against other than ongoing projects for the financial year: NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
State.	District.	Name.	CSR registration number.				
1.							
2.							
3.							
	TOTAL						

• Amount spent in Administrative Overheads: NIL

• Amount spent on Impact Assessment, if applicable: NIL

• Total amount spent for the Financial Year (8b+8c+8d+8e): NIL

• Excess amount for set off, if any: NIL

Textual information (61)

Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company

Brief outline of the Company's Policy: Polymatech Electronics Private Limited ("PEPL" or "Company") strives to help the community around its locations to live and thrive better. However, Corporate Social Responsibility (CSR) activities are not done during the financial year 2021-2022 due to Covid-19 and other operational reasons. Along with sustained economic performance, environmental and social stewardship is also a key factor for holistic business growth. PEPL programs and volunteer efforts are all part of the bigger picture of making our communities better and safer places to live. This Policy has been formulated in accordance with Section135 of the Companies Act, 2013 and the rules framed there under, which is effective from April 1, 2014. Every company which meets the criteria detailed in Section135 of the Companies Act, 2013 is required to constitute a CSR Committee of the Board for implementation of CSR projects or programs or activities. This Policy has been formulated and adopted pursuant to Section 135 of the Companies Act, 2013 and the Rules framed there under. PEPL will undertake any CSR activities in relation to activities specified in Schedule VII to the Companies Act, 2013.