

**DARJEELING ORGANICTEA ESTATES PRIVATE LIMITED.**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Name of company	DARJEELING ORGANICTEA ESTATES PRIVATE LIMITED.	
Corporate identity number	U01132WB2009PTC131897	
Permanent account number of entity	AACD1923B	
Address of registered office of company	C/o Regus Grandeur Offices Private Limited, PS , Arcadia, 9th Floor, 4A Abanindra Nath Thakur Sarani , Kolkata , WEST BENGAL , INDIA - 700016	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	20/11/2020	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
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	No	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Types of principal product or services [Axis]</b>	<b>1</b>
	<b>01/04/2019 to 31/03/2020</b>
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	0902
Description of product or service category	TEA
Turnover of product or service category	109,55,45,991
Highest turnover contributing product or service (ITC 8 digit) code	09022020
Description of product or service	TEA GREEN IN BULK
Turnover of highest contributing product or service	109,55,45,991

**[700600] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
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	SANJAY	REMBERT
Middle name of director	PRAKASH	JOHANNES
Last name of director	BANSAL	BIEMOND
Designation of director	Managing Director	Director
Director identification number of director	00785671	07705760
Date of signing board report	20/11/2020	20/11/2020

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2019 to 31/03/2020</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Growing of tea
Description of main product/service	Growing of tea
NIC code of product/service	10791
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	TRANSFER TO RESERVES No amount was transferred to reserves during the Financial Year.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND Your directors do not recommend any payment of dividend for this financial year.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	DARJEELING ORGANICTEA ESTATES PRIVATE LIMITED.
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Reappointment of independent directors as per section 149(10) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (12) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (13) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (14) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	DEPOSITS The Company has not accepted any deposits from the public.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	DEPOSITS The Company has not accepted any deposits from the public.

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 (15) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	INTERNAL FINANCIAL C O N T R O L T h e Company has in place adequate internal financial controls with reference to financial s t a t e m e n t s .
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (17) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

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

REPORT OF THE DIRECTORS  
AND  
MANAGEMENT DISCUSSION & ANALYSIS REPORT  
TO THE MEMBERS OF  
DARJEELING ORGANIC TEA ESTATES PRIVATE LIMITED

The Directors present their Tenth Annual Report and the Audited Statement of Accounts for the year ended 31st March 2020.

#### FINANCIAL RESULTS

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Companies (Accounts) Rules 2014.

The financial highlights of your Company for the Financial Year ended 31st March 2020 are summarized as follows-

PARTICULARS	2019-20 (Rs Lakh)	2018-19 (Rs Lakh)
Profit (Loss) before Depreciation, Taxation & Exceptional Items	-21442.6	1834.37
Depreciation	-1618.37	-1720.01
Profit (Loss) Before Tax & Exceptional Items	-23060.98	114.36
Exceptional Item Insurance Claim Received & Impairment Loss	-27349.9	0
Profit (Loss) before Taxation	-50410.88	114.36
Less: Provision for taxation		
(a) Current	0	18.76
(b) Income Tax for Earlier Years	0	0
(c) Deferred	-12271.1	-1514.4
Profit (Loss) After Tax	-38139.8	1610

#### State of Company Affairs

Performance of the company in Year 2019-20 :

The Production during the year was 16,31,550 Kgs of made tea compared to that of the previous accounting period which was 17,65,211 Kgs. The production in the Darjeeling Tea Estates was 9,01,499 Kgs and that in the Assam Tea Estates (including managed gardens) was 7,30,051 Kgs

The major factors that affected the production were:-

1. High absenteeism of workers
2. Non availability of required seasonal workers
3. Non availability of agro-inputs on timely basis
4. Inadequate Organic Nutritional Management of the tea bushes
5. Erratic weather conditions during the cropping season
6. Inadequacy of working capital

The Company is also in the process of implementing a number of cutting edge technologies/ technology enabled services for improving operational efficiency and preventing revenue leakages. The projects are as below:-

1. BlueEye mobile based face reading attendance system in the gardens replacing the existing manual attendance system
2. Leaf 2 Cup Traceability
3. Audit Tool for Certification Audits
4. Smart Farm Geotagged section monitoring system
5. ERP Upgradation and Extending ERP to Sales, Supply Chain & Accounting Functions to enable comprehensive companywide ERP System.

The company is taking continuous steps for improvement in quality of tea and several cost control measures have also been initiated. These measures should help in better price realisation of tea and improvement in efficiency of garden operations. All the company's gardens are

producing quality teas. The Company's gardens are included amongst the top gardens in the areas of their operation. The yields are improving gradually with stress on quality. This should increase our profit margin substantially.

The major factors attributing to the loss of the company, in this year, are:

i) High Debt burden resulting in high interest cost which is not sustainable by the company

ii) High Absenteeism in the gardens due to delay in payment of wages & salaries on time, resulting in decrease in crop and increase in cost per kg

iii) Non recovery of dues/advances of earlier years from various parties including the Bansal Family companies badly affecting the cash flow of the company.

iv) Impairment of the revaluation reserve and assets.

Your Company is engaged in the business of growing, manufacturing and marketing of teas produced in its tea estates located in Darjeeling and Assam. Your company is also engaged in the business of spices produced in its tea estates as well as sourced from a network of small farmers.

Our tea estates produce top quality teas and are popular with customers in Germany, Netherlands, UK, Japan, USA and Middle East.

Your Company is a strong believer of Bio-Dynamic, organic and sustainable agricultural practices and has clear vision to enhance turnover by focusing on increasing yield and quality. Significant investment is being made on an ongoing basis into uprooting and replanting in order to improve our yield and quality. Investments have also been made in machinery upgradation in our factories.

All India Tea production was at 1360 million kg. compared to 1350 million kg. in 2018. Your Company produced 16,31,550 kgs. of tea against 17,65,211 Kgs last year.

The Revenue of the Company during 2019-20 was Rs 10,955 Lakhs, registering a decline of 47% over 2018-19. The major contributing factors to this decline was the reduction of sales from Trading Teas and Spices from Rs. 12,907 Lakhs to Rs. 3,348 Lakhs, primarily due to the shortage of Working Capital in the Company to fund the business. The Turnover from Tea Estate sale was marginally lower in FY 2019-20 at Rs. 7,453 Lakhs as compared to Rs. 7,586 Lakhs in FY 2018-19.

The Company's Loss after tax in 2019-20 amounts to Rs. (38,139.75) Lakhs in comparison to last year's profit of Rs.1,610.00 Lakhs. The P&L is showing this huge loss due to the significant loss of revenue as detailed above but also primarily due to the fact that the Company has

decided to make certain key provisions to ensure that the Company's financials give a true reflection of the financials of the Company in terms of Asset Value, Receivables and Advances.

A summary of the Provisions taken in the P&L are as below:

Particulars	Amount (INR Lakhs)
Provision for Doubtful Debts	9,574.69
Provision for Doubtful Capital Advances	21.59
Provision for Doubtful Advance Given to Suppliers	10.06
Provision for Doubtful Other Non-Current Advances	1,905.79
Provision for Doubtful Other Current Advances	3,090.78
Loss due to Quality Rejection	10.61
Loss On Sale Of Fixed Assets	192.89
Foreign Currency Fluctuation Loss (Net)	772.75
<b>TOTAL</b>	<b>15,579.16</b>

Loan accounts with UCO bank became NPA in June 2019 and consequent to this, the company had initiated discussion with the bank since Dec 2019 for restructuring / settlement of the outstanding loan and the bank had offered a One Time Settlement (OTS) Proposal to the company vide letter dated 28th May 2020. Whilst the discussions were still in progress, the company has received a copy of a petition filed under section 7 of the Insolvency and Bankruptcy Code, 2016, from UCO Bank on 30.09.2020. The Company has again submitted the restructuring proposal to the bank on 28.10.2020 and continues to be in discussions with the bank for the approval of the said restructuring proposal. The restructuring proposal of the Company is fully backed by the foreign investors and the Company is confident of resolving all issues with the bank, before the admission of the NCLT petition. In view of the above the management of the company is confident of the company remaining as a going concern.

The company has initiated discussions with the banks for the restructuring of the loans and if this is approved by the banks, it will significantly reduce the interest cost going forward. The impairment of the assets done in the FY 2019-20 will also significantly reduce the depreciation cost of the company. The Management of the Company is confident of delivering profits in the long run once the financials are regularised. Going forward the ability to maintain healthy export volumes at remunerative prices would continue to be a key factor in determining the overall performance of the company.

Your Directors expect to achieve good results in the coming years.

#### IMPACT OF COVID-19

The Government of India declared nationwide shutdown from the 24th of March 2020, subsequent to which we had to stop work in all our gardens in Darjeeling and Assam. The gardens remained closed till 12th of April and thereafter there was gradual easing of the restrictions and gardens were allowed to function with 25% of the workforce which gradually increased to 50%, normalcy returned from the month of May when all workers were allowed to resume duties but taking proper precautions as prescribed by the government / health authorities. Refer Annexure 1 enclosed which states the safety and precautionary measures taken by the company in the gardens.

Tea production in India is estimated to drop by nearly 80 million kg in 2020 as a fallout of the nationwide lockdown following Covid-19 outbreak. This will result in substantial revenue loss for the industry and the company as well. In your North Bengal and Assam tea estates, tea harvest typically takes place between March and November of the year. Of the four flush seasons during the year, when tea leaves are harvested, the first, second flush which is a premium variety begins from March.

As a result of the closure, the leaf in the gardens were overgrown, which affected the first flush quality, we also had to selective skiffing of the gardens due to which we had some loss of the first flush of Darjeeling and part of the 2nd flush of Assam & Darjeeling also got adversely affected. The Company lost a major part of the premium first flush harvest. The setback to the production continued till June after which it has started returning to normalcy. Being a labour intensive industry the Company had to deal with the rising costs due to lockdown. Moreover, due to the bad financial situation, we were delayed in paying wages on time to the workers, which has resulted in high absenteeism in our gardens, this year, affecting our production.

Currently all our operations in production, marketing, exports have started functioning and are heading back to normalcy. However at the present moment the situation continues to be ambiguous and we would be in a position to gauge the exact impact of the COVID-19 crisis on the business more accurately in the next few months.

A special mention must also be made to all our staff and workers in the gardens, and in the warehouse and head office in Kolkata, who displayed exemplary commitment in rising up to the challenges thrown at them due to the COVID-19 crisis and associated shutdown. It was due to their untiring efforts and continuous support that we could resume our operations without delay while following all required safety procedures as per protocol and ensuring continuity of production, sale and more importantly ensuring safety of the human life.

#### DIVIDEND

Your directors do not recommend any payment of dividend for this financial year.

#### TRANSFER TO RESERVES

No amount was transferred to reserves during the Financial Year.

#### SHARE CAPITAL

The Authorized Share Capital of the Company consists of Rs. 87,65,99,990/- (Rupees Eighty seven crore sixty five lacs ninety nine thousand nine hundred and ninety only) divided into:

- 1,30,00,000 (One Crore Thirty Lac) Ordinary Equity Shares of Rs. 10/- each
- 60,000 (Sixty Thousand) Class A Equity Shares of Rs. 10/- each

3. 99,999 (Ninety-Nine Thousand Nine Hundred And Ninety Nine) Class B Equity Shares of Rs. 10/- each
4. 1,16,00,000 (One Crore and Sixteen Lac) Class C Equity Shares of Rs. 10/- each
5. 77,00,000 (Seventy-Seven Lac) Investor Shares of Rs. 10/- each
6. 27,00,000 (Twenty-Seven Lac) Class D Equity Shares of Rs. 10/- each
7. 25,00,000 (Twenty-Five Lac) Class E Equity Shares of Rs. 10/- each and
8. 5,00,00,000 (Five Hundred Lac) Compulsory Convertible Preference Shares of Rs. 10/- each



The shareholding of the Company as on 31.03.2020 is as follows:  
 DOTEPL SHAREHOLDING DETAILS AS ON DATE 31.03.2020

Sl. No	Name of Shareholder	Number of Equity Shares Allotted	Partly Paid up Shares/ Fully Paid up Shares	Total Paid up Share Capital (in Rs.) (A)	Voting rights on Total Paid up Share Capital (A)	Cumulative (Voting based)
1	SANJAY PRAKASH BANSAL	6,67,830	Partly Paid up shares @ Rs.1	6,67,830	0.20%	44.18%
		10,000	Fully Paid up Shares @ FV Rs.10	1,00,000	0.03%	
2	REENA BANSAL	8,00,000	Partly Paid shares @ Rs.1	8,00,000	0.24%	
3	MOTILAL MAKHANLAL HOLDINGS PVT. LTD.	29,73,009	Fully Paid up Shares @ FV Rs.10	2,97,30,090	9.05%	
4	SAMPAD VIKAS LIMITED	36,43,250	Fully Paid up Shares @ FV Rs.10	3,64,32,500	11.09%	
5	MOONDAKOTEE TEA CO. PVT. LTD.	8,61,300	Fully Paid up Shares @ FV Rs.10	86,13,000	2.62%	
6	AMBOOTIA TEA EXPORTS PVT. LTD.	17,66,087	Fully Paid up Shares @ FV Rs.10	1,76,60,870	5.38%	
7	HRITHIK INVESTMENT PVT. LTD.	8,58,811	Fully Paid up Shares @ FV Rs.10	85,88,110	2.61%	
8	HRITHIK BANSAL	7,52,620	Partly Paid up shares @ Rs.1	7,52,620	0.23%	
9	BHUMYA TEA CO. PVT. LTD	41,79,480	Fully Paid up Shares @ FV Rs.10	4,17,94,800	12.72%	
10	OIKOCREDIT ECUMENICAL DEVELOPMENT COOPERATIVE SOCIETY	23,77,242	Fully Paid up Shares @ FV Rs.10	2,37,72,420	7.24%	43.36%
11	LAKESIDE INVESTMENT MANAGEMENT LTD	6,29,874	Fully Paid up Shares @ FV Rs.10	62,98,740	1.92%	
12	STICHTING PENSIOENFONDS ABP	1,05,97,452	Fully Paid up Shares @ FV Rs.10	10,59,74,520	32.26%	
13	DUXTON ASSET MANAGEMENT PTE LTD.	1,07,045	Fully Paid up Shares @ FV Rs.10	10,70,450	0.33%	
14	DUXTON AGRICULTURAL LAND FUND	3,89,335	Fully Paid up Shares @ FV Rs.10	38,93,350	1.19%	
15	STIRLING INVESTMENTS (SA) PTY LIMITED	64,245	Fully Paid up Shares @ FV Rs.10	6,42,450	0.20%	
16	BOSTAURUS	79,159	Fully Paid up Shares @ FV Rs.10	7,91,590	0.24%	

17 Artava AG	14,13,199	Fully Paid up Shares @ FV Rs.10	1,41,31,990	4.30%	12.47%
18 Concolor AG	14,11,199	Fully Paid up Shares @ FV Rs.10	1,41,11,990	4.30%	
19 Stiftung Evidenz	2,82,349	Fully Paid up Shares @ FV Rs.10	28,23,490	0.86%	
20 AUWA Holding gmbh	5,65,061	Fully Paid up Shares @ FV Rs.10	56,50,610	1.72%	
21 GLS TreuhandEV	4,23,705	Fully Paid up Shares @ FV Rs.10	42,37,050	1.29%	
<b>Total</b>	<b>3,48,52,252</b>		<b>32,85,38,470</b>	<b>100.00%</b>	<b>100.00%</b>

**Note:**

- 1 As per AOA, the Partly Paid shares ( Rs 1 on a Face value of Rs 10) will have voting right 1/10 th of Total paid up shares.  
 2 Issue of Compulsorily Convertible Preference shares : The Company has issued 33,93,656 Compulsorily Convertible Preference shares (CCPS) on June 04, 2020 of Face Value of Rs.10/- each at a premium of Rs.15.17 each. As per Board resolution dated 10th April, 2020, the CCPS shall carry voting rights from the date of allotment.

**ALTERATION OF MEMORANDUM OF ASSOCIATION**

The Share Capital Clause of the Memorandum of Association (MOA) of your Company was altered in order to reflect the re-classified of the Authorized Share Capital as Shares consisting of Rs. 87,65,99,990/- (Rupees Eighty seven crore sixty five lacs ninety nine thousand nine hundred and ninety only) divided into:

- i. 1,30,00,000 (One Crore Thirty Lac) Ordinary Equity Shares of Rs. 10/- each
- ii. 60,000 (Sixty Thousand) Class A Equity Shares of Rs. 10/- each
- iii. 99,999 (Ninety-Nine Thousand Nine Hundred And Ninety Nine) Class B Equity Shares of Rs. 10/- each
- iv. 1,16,00,000 (One Crore and Sixteen Lac) Class C Equity Shares of Rs. 10/- each
- v. 77,00,000 (Seventy-Seven Lac) Investor Shares of Rs. 10/- each
- vi. 27,00,000 (Twenty-Seven Lac) Class D Equity Shares of Rs. 10/- each and
- vii. 25,00,000 (Twenty-Five Lac) Class E Equity Shares of Rs. 10/- each
- viii. 5,00,00,000 (Five Hundred Lac) Compulsory Convertible Preference Shares of Rs. 10/- each

**ALTERATION OF ARTICLES OF ASSOCIATION**

The Authorized Share Capital as stated in the Articles of Association (AOA) of your Company was altered to make it consistent with the capital clause viz. Clause V (a) of MOA of the Company.

**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY****LEGAL CASES:**

1. In the Arbitration (AP 920 of 2016) between General Fibre Dealers Pvt Limited and Darjeeling Organic Tea Estates Pvt Limited with regards to Cheriodeo Purbat Tea Estate, an award was granted dated 28th March 2019. The award rejected all claims of General Fibre Dealers Pvt Limited as claimant ( of approximately Rs 5 Cr) and all claims of the Darjeeling Organic Tea Estates Pvt Limited ( of approximately Rs 7 Cr) as respondent. The Award further stated that General Fibre Dealers Pvt Limited as claimant will indemnify Darjeeling Organic Tea Estates Pvt Limited as respondent, in the event Darjeeling Organic Tea Estates Pvt Limited is obliged to pay any amount to any of the third parties now in occupation of any portion of the tea estate. General Fibre Dealers Pvt Limited has subsequently filed a petition AP no 384 of 2019 against the arbitration in Calcutta High Court. As on date the case is yet to come up for hearing
2. An arbitration proceedings was concluded between Darjeeling Organic Tea Estates Private limited ( as Claimant) and National Insurance Company Limited, with the arbitration award declared on 17th of August 2020. This was regarding a fire in the Ambootia Tea Factory in August 2014 for which the Insurance claim was settled by NICL at a lower value than claimed by DOTEPL. The verdict upheld the Claim Report of the 1st Surveyor, who had recommended Rs 8.22 Cr claim payment to Darjeeling Organic Tea Estates Private limited. Out of this, since the Company had already received Rs 5.48 Crores as settlement pre- arbitration , Rs 2.74 Cr is further have to be paid by NICL. Additionally, NICL will have to pay 7% interest (simple interest) from December 2017 (when the arbitration started) to the date of the award. Further, National Insurance Company Limited will pay the Company cost of Arbitration as ascertained to be Rs 28.99 lakhs. The overall receivables on account of the verdict is approximately Rs 3.5 Cr. National Insurance Company Limited can appeal against the verdict within a period of ninety days, extendable for another thirty days on showing sufficient acceptable reasons for the extension. The Company nevertheless is going to file an execution application at the end of the ninety-day period

**SIGNIFICATION BUSINESS & MANAGEMENT RELATED ASPECTS OCCURRING AFTER THE BALANCE SHEET DATE**

During the Year 2019-20 and during the months post March 2020 but before the writing of this report, several critical events and findings have been established which have had a significant impact on the Company:

1. The Original title deeds of immovable properties held in the name of the Company are kept under mortgage with the Banker. However, the title deeds of Tea Estate Land and Factory at Jamguri & Tea Estate at Ratanpur that have been capitalized in the books are not held in the name of the Company.
  - a. It has also come to light, by way of disclosure by the CMD to the Board of Directors on May 28, 2020, that the Original Title Deeds of Jamguri Tea Estate and Bought Leaf Factory are mortgaged with UCO Bank against the loan outstanding for Bhumya Tea Company Pvt. Ltd., a different Promoter Family Company on August 14, 2007. This fact was not disclosed by the Chairman & Managing Director, when

the sale of Jamguri Tea Estate and Bought Leaf Factory was done to the Company in the year 2016.

b. The Hrithik Tea Estate was sold to DOTEPL on September 6th, 2016. However, in June 2020, the existing management got to know that, the tea estate was mortgaged to Union Bank of India on 18th October 2017 against a loan of ATEPL, a company owned by the Sanjay Bansal. This fact was not disclosed by Sanjay Bansal to the Board of Directors of the Company and the Property was mortgaged for the loan of ATEPL without the approval of the Board of Directors of the Company

c. The Ratanpur Tea Estate was sold to the Company in September 2015. In the land record of the Assam Government, the tea estate is presently in the name of Ratanpur Land and Tea Estates Pvt Limited which is a promoter family Company. The Company is in the process of transferring the garden from Ratanpur Land and Tea Estates Pvt Limited to the Company in the Government of Assam land records.

2. Impairment of Assets: During the Financial Year 2019-20, the Board of Directors of the Company had conducted an independent valuation of the Company by Vestian Global Workplace Services Pvt Ltd to assess the accurate value of the Company Assets. Subsequently, the Board has decided to impair the book value of the assets to reflect the valuation of tea as per the Vestian valuation report. This has led to an impairment of assets in the books of the Company of Rs. 64,866 Lakh which has led to the writing off of the built-up Revaluation Reserve to the tune of Rs. 37,515 Lakh and Profit and Loss A/c to the tune of Rs. 27,351 Lakh

3. The current management has noticed several transactions wherein advances were given to parties and sales were routed through parties, including promoter companies. The management considers these advances as non-recoverable, as it is learnt that such companies are under severe financial stress and in some cases their banks have declared the companies as non-performing assets ( NPA's). The above transactions were not approved by the Board of Directors of the Company

4. The Company has not been regular in depositing undisputed statutory dues, including, Investor Education and Protection Fund, Income-tax, Sales-tax, Wealth Tax, Custom Duty, cess and any other material statutory dues with the appropriate authorities during the period including Provident Fund, Professional Tax, GST, stamp duty, Corporate dividend tax and Income tax (Tax Deducted at Source), VAT, CST & Cess. The company had approached the Provident Fund and GST authorities for an instalment payment scheme for the overdue amounts. In-principle approval has been received from both the authorities for the said repayment plan. As advised by the provident fund authorities the Company has also submitted Bank Gaurantee, Post Dated Cheques and has also deposited the provident fund dues since April 2020. The instalment payments for the GST dues is also being regularly deposited by the Company, since March 2020. The management is confident of adherence to the planned repayment schedule and clearance of old dues.

5. Mr. Sanjay Bansal offered to step down from his role of Chairman & Managing Director in the Board Meeting on 4th June 2020 and the Board of Directors accepted the same, subject to consent from the lenders for change of control. Meanwhile the Board of Directors delegated all executive powers to run the affairs of company to Mr. Indroneel Goho the CEO of the Company, with immediate effect. The Board of Directors also appointed one of the foreign directors, Mr. Rembert Biemond, as the acting Non-Executive Chairman of the company to preside over the board meetings of the company till further notice. The Company has already intimated the above to the lenders and has sought their consent for the same.

6. Vide board resolution dated 16th August 2020, Mr Hrithik Bansal and Mr Anil Bansal have stepped down from the directorship of the Company. Mr Anil Bansal however continues to remain in the employment of the company. Mr Sanjay Prakash Bansal and Mrs Reena Bansal have been redesignated as the non-executive promoter-directors of the Company with effect from November 3, 2020 and have also stepped down from employment of the company vide Board Resolution dated August 16, 2020

7. A group of Existing Foreign investors (Peacock Group) either through themselves or their associates want to take majority / full control of the company immediately to save the Company and their investments. They have already invested around Rs 350 crores in the company and to safeguard their interest and investments are keen to support the company and invest further. Peacock group and/or their associates will take over of majority stake and complete management control and board of directors subject to approval of lenders and other authorities. Necessary communication has been made to all the banks of the company, seeking consent for the change of management control and on receipt of the same, Peacock group and/or their associates will buy out the shares of the promoters to be majority shareholders in the company and undertake reconstitution of the Board of Directors of the Company to effect the management control change in the company, through an EGM.

#### MEETINGS OF THE BOARD OF DIRECTORS

During the year 10 (Ten) Board Meetings were convened and held. Details of the same are attached as ANNEXURE II.

#### EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT 9 as a part of this Annual Report as ANNEXURE III.

#### DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint Venture or an Associate Company.

#### DIRECTORS RESPONSIBILITY STATEMENT

Your Directors state that:

- In the preparation of the annual accounts for the year ended March 31, 2020, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2020 and of the profit of the Company for the year ended on that date;
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- Your Directors state that the Company's financial performance for the year, has been adversely affected due to downturn of the tea industry, lack of working capital support from banks and operational issues mainly because of increased cost of production and adverse weather conditions. However, the Company could mitigate part of the increased cost through several cost reduction measures and increase in sales prices. The company has been facing severe working capital constraints and external factors beyond the control of the Company. The liquidity issues faced by the Company are being discussed with the lenders and shareholders. The company is exploring various fund raise options to ease the liquidity constraints on the company. Additionally, the Company is taking various cost reduction measures which shall improve its operational efficiencies. The management is confident that the Company will be able to generate sufficient cash flows through additional fund raise and profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, financial statements have been prepared on a going concern basis.

Loan accounts with UCO bank became NPA in June 2019 and consequent to this, the company had initiated discussion with the bank since Dec 2019 for restructuring / settlement of the outstanding loan and the bank had offered a One Time Settlement (OTS) Proposal to the company vide letter dated 28th May 2020. Whilst the discussions were still in progress, the company has received a copy of a petition filed under section 7 of the Insolvency and Bankruptcy Code, 2016, from UCO Bank on 30.09.2020. The Company has again submitted the restructuring proposal to the bank on 28.10.2020 and continues to be in discussions with the bank for the approval of the said restructuring proposal. The restructuring proposal of the Company is fully backed by the foreign investors and the Company is confident of resolving all

issues with the bank, before the admission of the NCLT petition. In view of the above the management of the company is confident of the company remaining as a going concern.

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

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

#### RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year ended 31st March, 2020 were on arms length basis and were in the ordinary course of business. Refer Note No. 42 (B) of Notes to the Financial Statements for the year ended 31.03.2020, in which the details of related party transactions are given.

##### Hydro Projects

Micro Hydro Projects: Three micro hydroelectricity projects are operational in the DOTEPL tea estates of Ambootia, Nurbong and Rungmook Cedars. One 3 x 100 KW project was initiated at the Chongtong Tea Estate, but the work has stopped since 2017. The Ministry of New and Renewable Energy, GoI has cancelled the subsidy on this project including others

The Company had proposed a relinquishment of land parcels from its tea estates in August 2015 to the Government of West Bengal in favour of special purpose vehicles (SPVs) belonging to the Bansal family to develop small hydroelectricity projects. These projects were allocated by Government of West Bengal to another Bansal family company named Ambootia Organic Plantations Pvt Limited. Board Approval was not taken for the said proposal of relinquishment done by the Company in 2015. The existing management of the company has vide letter dated 2nd November 2020, informed the Government of West Bengal to withdraw the said proposal for relinquishment immediately and to treat the letter of August 2015 as void ab initio.

#### CERTIFICATIONS

Your 17 tea estates of the Company at Darjeeling and Assam are organic certified by IMO with national organic standards of NPOP (Indian Organic Standards), NOP (USA), EU and JAS (Japan). Most of the gardens are also additionally certified Organic/ Biodynamic with private label certifications of Naturland (Germany), and Bio-dynamic by Demeter-India.

All the group-factories including the Bought- Leaf- Factory (Jamguri), which processes green tea leaves by Small Tea Farmers, are ISO 22000 certified, apart from being duly licensed by Indian Food Safety Standards (FSSAI).

Ambootia and Cherideo Purbat tea estates received Wildlife Friendly Enterprise Network (WFEN) certificate, unique in the respective Indian tea growing areas.

Most of your 14 tea estates at Darjeeling (Ambootia, Monteviot, Sepoydoorah, Nurbong, Mullootar, Sivitar, Chongtong, Happy Valley, Moondakotee, Nagri, Rungmook Cedar, Rangaroon, Pandam and Aloorari) and 3 Tea Estates (Jamguri, Ratanpur and Cherideo Purbat) in Assam could not succeed to maintain continuity of Socio-environmental certificates like Fairtrade, RA & UTZ. We expect to regain these certificates by March '21.

#### CORPORATE SOCIAL RESPONSIBILITY

The Corporate Social Responsibility committee were composed of following Directors:

1. Mrs. Reena Bansal

2. Mr. Rembert Johannes Biemond

3. Mr. Florian Grohs (resigned from directorship on 11.07.2020).

During the year under review, since there is ongoing financial loss in the Company for FY 2019-20, it has decided to defer the CSR expenditure. However the Company and its management is committed to contribute towards the betterment of the society where we live and work as and when the company's cash flow permits. The Company had contributed and is contributing towards regular social projects, providing education and working towards welfare of the garden workers.

As the Company is Fairtrade Certified, the Company receives Fairtrade Premium from the sale of Fairtrade certified teas. The Fairtrade Premium received is utilised for various welfare projects of the Tea Estate Workers. Some of the welfare projects the Company has undertaken for the welfare of the workers are, distribution of energy saving cooking utensils, distribution of bed, mattress & pillow, grant of educational scholarship to eligible students etc.

#### SUSTAINABILITY

Sustainability for the Darjeeling Organic Tea Estates Pvt. Ltd. (DOTEPL) is not just adhering to a trend but the heart and soul of Company's economic strategy and daily activities. As the leading biodynamic tea producer in the world, your Company commits to the responsibility for the society and environment. This responsibility is firmly anchored in the corporate philosophy and four core values. The four pillars of the sustainability strategy are "Environment soil, water, energy, plants, animals and air", "Economic Life", "Social Life" and "Cultural Life".

With precise goals and actions within the core values, your Company continuously works on balancing the economical, ecological and social aspects of the business activity. Sustainability is envisaged in DOTEPL as managing the triple bottom line - a process by which we manage our financial, socio-cultural and environmental risks, obligations and opportunities.

These three impacts refer PEOPLE, PLANET & ECONOMY in our sustainability flower.

#### UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

From ending poverty and hunger to responding to climate change and sustaining our natural resources, food and agriculture lies at the heart of the 2030 Agenda for Sustainable Development. This is how the United Nations Food and Agriculture Organization (FAO) see agriculture in relation to the UN Sustainable Development Goals. With the Sustainable Development Goals, agriculture has once again been recognised as having the potential to be a powerful force for good for both people and planet. Organic and Biodynamic farming is our way of fulfilling this positive purpose.

Your Company has seen many positive developments in last year, building on the strong foundations described in your Company's Sustainability report.

Creating positive impact is not always easy, and the last year has presented significant challenges. The 2017 political strike in Darjeeling district and its effects, for example, highlights the need for us to further increase our positive impact. But we take on these challenges with optimism, and we are pleased to offer this transparent insight into how we are changing for the better.

As a committed and responsible company in agricultural sustainability, we are pleased to share with you our efforts, achievements and goals for the future in the Sustainable Development Report 2018 of your Company which is available at the following link:

[https://drive.google.com/open?id=1eybP74DDcE\\_Svwd5UxE8wVzSWQhbi5Fp](https://drive.google.com/open?id=1eybP74DDcE_Svwd5UxE8wVzSWQhbi5Fp)

#### RISK MANAGEMENT

The company has laid down the procedures to inform to the Board about the risk assessment and minimization procedures, which shall be responsible for framing, implementing and monitoring the risk management plan of the company.

#### VIGIL MECHANISM

The Company has a vigil mechanism as the provision of section 177 (10) of the Companies Act, 2013.

#### INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements.

#### INDUSTRIAL RELATIONS

During the year under review, industrial relations at estates continued to remain cordial and peaceful. Your Company would endeavor to maintain this cordial relationship.

#### HUMAN RESOURCES

Your company employs over 10,000 people. Employee relations remained satisfactory during the period under review. The Company would like to record its appreciation to its employees and their whole hearted support and cooperation during these difficult periods.

Tea Business is a worker intensive business therefore the Company strives to build capabilities for the workforce. The employees are equipped by in-house courses with the help of external trainers and consultants. A tea plantation worker and his family are provided with housing, medical, education etc. facilities. Workforces are also provided with social security benefits like terminal benefits, employment injury/maternity benefits, insurance, pension, gratuity etc. The employee relations remained satisfactory during the period under review. During the year, trainings were provided on different subjects to enhance the operational capabilities. The topics covered under the training programs were Statutory Compliance, Internal Financial Controls, GST implementation, adoption of Standard Operating Procedures, Occupational Health and Safety awareness, Certification Standards etc.

Progressive Industrial Relations were maintained with all Trade Unions through regular interaction with representatives at all levels so as to secure welfare of the workers.

Your Company's primary focus will be to grow value across markets by delivering Organic & Biodynamic teas & spices. The Company will address each market depending on local conditions and consumer trends. While we recognize that the global environment is extremely challenging, there are new opportunities emerging to meet consumer needs. Your Company will focus on sustainably profitable growth through a mix of brand led growth, innovation and cost efficiencies.

#### HEALTH AND SAFETY

Occupational health and safety has been prime concern for the Company where health and safety is given as much as importance as to production of quality teas. That the factories are certified under the international food safety norms proves the point.

The workmen at plantation and factories are provided with free housing, electricity, potable water, free medicines, highly subsidized ration, cooking fuel and other welfare amenities like protective gears.

Education to high school is free to the workers and their family members and meritorious students are encouraged by scholarships for pursuing higher education.

Compliance to the food safety norms with FSSAI, ISO, HALAL and social certifications like Fairtrade, Naturland, Rainforest Alliance, UTZ implies commitment of the Company towards holistic sustainability.

#### DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

Mr. Florian Christoph Grohs (DIN:05264322) resigned as Directors of the Company with effect from 11th July, 2020.

Mr. Michael Joseph Sweeney (DIN: 03513502) with effect from 6th September 2019 and 03rd October, 2019.

Mr. Rahul Chandra Prakash (DIN: 00824903) resigned as Directors of the Company with effect from 03rd October, 2019.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Michael Joseph Sweeney and Mr. Rahul Chandra Prakash for their valuable services to the Company as Directors during their association with the Company.

Mr. Vikram Kapur has resigned from the position of Chief Financial Officer (CFO) and Company Secretary of the Company with effect from 15th June, 2019.

Ms. Urvi Kanodia has resigned from the position of Company Secretary of the Company with effect from 21st February, 2020. The Board places on record the assistance and guidance provided during her tenure as a Company Secretary of the Company.

Mr. Rajan Singh has joined the position of Company Secretary of the Company with effect from 10th August, 2020.

#### DEPOSITS

The Company has not accepted any deposits from the public.

#### AUDITORS & AUDITORS REPORT

M/s N. Chatterjee & Associates, Chartered Accountants, having their office at 5/1, Clive Row, Room No. 42, 2nd Floor, Kolkata-700001, who was appointed as a Statutory Auditors of the Company in the Annual General Meeting of the Company held on 28th September, 2019 for the FY 2019-20 and 2020-21.

Though the appointment of Statutory Auditor has been made for FY 2019-20 and 2020-21 in accordance to the provisions of section 139 of the Companies Act, 2013, accordingly M/s N. Chatterjee & Associates, Chartered Accountants, shall continue to hold the office of statutory auditors for their specified and approved tenure.

Sl	Auditors qualification	Management Reply
A	<p>The company has defaulted in the repayment of loans or borrowings to the banks &amp; financial institutions. Details of Default with Overdue Instalments and overdue interest amounting to Rs.54.90 crores have been reported in Note No.22. of the Standalone Ind AS Financial Statement as on 31st March 2020. The Cash Credit &amp; Term Loan exposure in UCO bank is NPA since June 2019 &amp; Allahabad Bank Cash Credit includes interest payable and overdue amounting to Rs.1.34 crores as disclosed in Note No. 20.</p>	<p>Loan accounts with UCO bank became NPA in June 2019 and consequent to this, the company had initiated discussion with the bank since Dec 2019 for restructuring / settlement of the outstanding loan and the bank had offered a One Time Settlement (OTS) Proposal to the company vide letter dated 28th May 2020. Whilst the discussions were still in progress, the company has received a copy of a petition filed under section 7 of the Insolvency and Bankruptcy Code, 2016, from UCO Bank on 30.09.2020. The Company has again submitted the restructuring proposal to the bank on 28.10.2020 and continues to be in discussions with the bank for the approval of the said restructuring proposal. The restructuring proposal of the Company is fully backed by the foreign investors and the Company is confident of resolving all issues with the bank, before the admission of the NCLT petition. In view of the above the management of the company is confident of the company remaining as a going concern.</p>
B	<p>The Company has defaulted in Statutory Dues and Liabilities which have been reported in point no. vii of Annexure A to this report.</p>	<p>The company had approached the Provident Fund and GST authorities for an instalment payment scheme for the overdue amounts. In-principle approval has been received from both the authorities for the said repayment plan. As advised by the provident fund authorities the Company has also submitted Bank Guarantee, Post Dated Cheques and has also deposited the provident fund dues since April 2020. The instalment payments for the GST dues are also being regularly deposited by the Company, since March 2020. The management is confident of adherence to the planned repayment schedule and clearance of old dues. The GST tax returns and TDS returns will be updated once the payments are done in full.</p>
<p>The GST Returns and TDS Returns for the part of the FY 2019-20 has not been filed by the Company.</p>		
<p>GST RCM Liability as well as input availing has been taken on accrual basis which in our opinion is not in compliance to GST law and was Rs.0.24 crores CGST, Rs.0.24 crores SGST and Rs.0.03 crores IGST. To that extent the GST liability has been understated. (refer point no. vii of Annexure A to this report)</p>		
<p>The Company has taken opinion from tax consultants and as per the opinion, the SFT return is not applicable for the Company. The Company will file necessary intimation to the Tax Authorities stating that SFT return is not applicable for</p>		

the Company. Meanwhile  
the due date of filing of the  
said return has been

The SFT Return was not filed as the due date is extended upto 30.11.2020 and hence it was not produced. The resultant liability due to non-filing of the aforesaid returns have not been determined & provided for by the Management as on 31-03-2020. So to that extent, the current liabilities and loss are understated.

extended till March 31, 2021, by the government of India.

C

Balance Confirmation from Trade Creditors, Trade Receivables, Loans and Advances given and Deposits as on 31-03-2020 as well as regular ledger reconciliation for transactions during the current financial year of Vendors and Customers has not been provided for our verification. The company has sent request letters for balance confirmations to various parties, but none of them has confirmed the balances.

The Company has given out negative balance confirmation letters to all parties, wherein it was clearly stated that if the parties don't confirm balance in 14 days, then the amount appearing in the books of the Company will be treated as final. The Company will now initiate legal recovery against all such parties.

D

The Company did not provide unpaid leave encashment as per the actuarial valuation as recommended in Ind AS 19 in the Standalone Ind As Financial Statements as on 31.03.2020. However, as stated by the Management to us the Company has a policy as per which at the end of the financial year the outstanding leave is fully paid to employees on cash basis and at the end of the year a sum of Rs. 27.91 Lacs was estimated by the Company as outstanding.

This is as per prevailing practices adopted by the Company since beginning

E

Out of the total sales revenue of Rs. 109.55 crores during the current financial year, the sales to related party customers is Rs.108.38 crores including sales to Bhumya Private Limited Rs.99.56 crores(out of which Rs.50.85 crores have been provided for as doubtful debt in the year of sale itself). Refer Note 42(B). To the extent of provision made against the current year revenue, the realisability is uncertain and having its impact on current years result.

The recovery of the amount due from BPL seems doubtful to the existing management, in view of the financial status of BPL and other Bansal Family companies. Hence the existing management of the Company, on a conservative note, has made a provision of the dues in the accounts. However the Company will continue to pursue necessary recovery steps including legal proceedings for recovery of the outstanding amount.

Moreover, the prior Board Resolution and prior resolution of the Company in General Meeting approving the aforesaid related party transactions as required in Sec 188 of the Companies Act 2013 and rule 15 of The Companies (Meeting of Board and its Powers Rules



, 2014) has not been provided to us. Ratification within the specified time limit of three months is also not made available. Your Directors state that M/S N. Chatterjee & Associates, Chartered Accounts, the Statutory Auditors of the Company, have submitted their Report under Section 143 of the Companies Act, 2013 read with rules thereunder and have given a Qualified Opinion with

regard to some matters and the Boards response in relation to each of the said opinion is as follows:

F

Out of the total gross trade receivable of Rs.98.48 crores , the Company has provisioned for doubtful debts amounting to Rs.95.74 crores during the year which includes related party debts amounting to Rs.67.49 crores. Refer Note No. 42(B). Documentation in support Legal action for enforceability of collection and follow up of aforesaid debts prior to provisioning the same was not made available for our verification.

Compliance of Sec 188 of the Companies Act relating to such Provision for Doubtful Debts of related parties, the specific resolution of the Board approving the said provisioning was passed on 23.10.2020.

In compliance of Section 138(1) of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the company was subject

to internal audit. The  
enterprise wide Internal  
Audit in compliance of

G

The Company could not appoint an external audit firm for internal audit work, in view of the severe financial stress faced by the Company. However, the Company has set up an in-house team to conduct audit checks in all tea gardens on a regular basis during the year. The management of the Company will now evaluate the options of either strengthening the in-house audit team or appoint an audit firm for the next financial year

	<p>aforesaid section could not be made available for our verification.</p> <p>The Other Current Assets includes an unmoved balance in Input VAT Account amounting to Rs. 0.72 crores for which no details could be made available to us. So in our opinion, this should have been written off and to that extent the current assets have been overstated and loss has been understated.</p>	<p>The management of the company has initiated steps to seek refund of the amount from the tax authorities and hence this balance has been retained in the books of the account as of now</p>
<p>H</p> <p>I</p>	<p>The Company has taken loan from the Employee Gratuity Fund UBI Account amounting to Rs. 0.35 crores during the current financial year. The Employee Gratuity Fund being an irrevocable trust, it is a violation of the Trust rules if the Company being employer takes back money from irrevocable trust. However the repayment has been made by the Company after the Balance Sheet date.</p>	<p>The company has repaid the amount to employee gratuity fund and will ensure that such loans are not taken in future</p>

**DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANYS OPERATIONS IN FUTURE**

There are no material orders passed by the regulators or courts or tribunals impacting the going concern status and companys operations.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 of the Companies Act, 2013**

Details of loans, guarantees and investments covered under the provisions of section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

**PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE**

The Company is committed to provide a safe and conducive work environment to its employees.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

**CONSERVATION OF ENERGY, RESEARCH & DEVELOPMENT AND TECHNOLOGY ABSORPTION**

The particulars as required under the provisions of section 134(m) of the Companies Act, 2013 in respect of conservation of energy, research and development and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

**Foreign Exchange Earnings & Outgo**

Foreign Exchange Earnings & Outgo

31.03.2020 31.03.2019

Total Inflow in foreign exchange during the year (Rs. in lakhs) 4747.22 7810.78

Total outflow in foreign exchange during the year (Rs. in lakhs) 473.50 327.07

**TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

**ACKNOWLEDGEMENTS**

The Directors wish to place on record their sincere appreciation of the assistance and support extended by the employees, customers, financial institutions, banks, vendors, Government, Investors, dealers and others associated with the activities of the Company.

For and on behalf of the Board of Directors

Rembert Biemond

Director

(DIN- 07705760)

Sanjay Prakash Bansal

Director

(DIN- 00785671)

**CAUTIONARY STATEMENT**

This report contains projections, estimates and expectations etc. which are just forward-looking statements. Actual results could differ from those expressed or implied in this report. Important factors that may have impact on Companys operations include economic conditions affecting demand / supply and price conditions in the domestic and overseas markets, changes in the Government regulations / policies, tax laws and other statutes and other incidental factors. The Company assumes no responsibility to publicly modify or revise any forward looking statements on the basis of any future events or new information. Actual results may differ from those mentioned in the report.

ANNEXURE 1

MEETING OF THE BOARD OF DIRECTORS

TOTAL NO. OF MEETINGS HELD DURING THE YEAR WERE 10 (Ten)

The composition and category of the Board of Directors, their attendance at the Board Meetings held during the year 2019-2020 are as follows:

Name of the Director	Category	Meetings Attended
Mr. Sanjay Prakash Bansal	Promoter	10
Mrs. Reena Bansal	Promoter	10
Mr. Hrithik Bansal	Promoter	8
Mr. Rembert Johannes Biemond	Nominee Director	10
Mr. Michael Joseph Sweeney	Nominee Director	3
Mr. Rahul Chandra Prakash	Independent Director	3
Mr. Florian Grohs	Nominee Director	9
Mr. Anil Bansal	Nominee Director	6
Mr. Robert ScottWeldon	Nominee Director	10

Annexure III

1. A brief outline of the companys CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

Corporate Social Responsibility (CSR) is a large part of our overall sustainability policy, encompassing social, economic and environmental actions. Along with philanthropy, we help build institutions, and use technology to safeguard natural resources against climate change risks. The Company has developed its Corporate Social Responsibility Policy CSR Policy as per the requirements of the Section 135 of the Companies Act, 2013 read with the Rules. The CSR Policy lays down broad guidelines and principles for the Companys activities in the sphere of corporate social responsibility undertaken in India.

Focus Areas of the CSR policy:

- Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- Promotion of education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects;
- Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal, welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water;
- Training to promote sports;

f) Contribution to the Prime Minister National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, Scheduled Tribes, other backward classes, minorities and women; The Company shall spend, in every financial year, at least 2% of its average net profit made during the immediate three preceding financial years.

Section 135 of the Companies Act, 2013 and Rules made thereunder, it prescribes that every company having net worth of Rs. 500 Crore or more, or turnover of Rs. 1,000 crore or more, or a net profit of Rs. 5 Crore or more during any financial year, shall ensure that it spends, in every financial year, at least 2% of the average net profits made during the three preceding financial years, in pursuance of its CSR Policy.

2. A CSR Committee was duly constituted in accordance with the provisions of the Companies Act 2013 and rules, consisting of 2 or more directors from the Board of Directors as below:

- Ms. Reena Bansal,
- Mr. Rembert Biemond

3. The Financial details as sought by the Companies Act, 2013 for fiscal 2020 are as follows:

PARTICULARS	AMOUNT (IN INR)
Average net Loss of the Company for last three financial years	-1746.55
Prescribed CSR expenditure (2% of the average net profit)	NIL
Total amount to be spent for the financial year	NIL

Amount Spent	NIL
Amount unspent	-

#### 4. Prescribed CSR Expenditure

The company is not required to make expenditure in CSR due to net loss of Rs. 1746.55 Lakhs in last 3 years.

#### 5. Details of CSR spent during the financial year.

a) Total amount to be spent for the financial year NIL

b) Amount unspent, if any NIL

c) Manner in which the amount spent during the financial year is detailed below

Sr No	CSR project or activity identified	Sector in which the Project is covered	Project undertaken	Amount outlay (budget) (?)	Amount spent	Cumulative expenditure upto the reporting period	Amount spent: Direct or agency
1	Environmental sustainability and ecological balance	Ensuring environmental sustainability, ecological balance, protection of flora and fauna and maintaining quality of soil, air and water	The Company is taking steps to maintain the quality of soil, air, water and protect the flora and fauna in Darjeeling.	NIL	NIL	NIL	NIL
2	Promoting education, giving scholarship to children, school, vocational training	Promoting education, enhancing vocational skills	The Company is providing basic education to the needy people and contributed in marathon for the education of children.	NIL	NIL	NIL	NIL
	Total			NIL	NIL	NIL	NIL

6. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and policy of the Company.

## Textual information (2)

### Description of state of companies affair

State of Company Affairs Performance of the company in Year 2019-20 :The Production during the year was 16,31,550 Kgs of made tea compared to that of the previous accounting period which was 17,65,211 Kgs. The production in the Darjeeling Tea Estates was 9,01,499 Kgs and that in the Assam Tea Estates (including managed gardens) was 7,30,051 Kgs The major factors that affected the production were:-

1. High absenteeism of workers
2. Non availability of required seasonal workers
3. Non availability of agro-inputs on timely basis
4. Inadequate Organic Nutritional Management of the tea bushes
5. Erratic weather conditions during the cropping season
6. Inadequacy of working capital

The Company is also in the process of implementing a number of cutting edge technologies/ technology enabled services for improving operational efficiency and preventing revenue leakages. The projects are as below:-

1. BlueEye – mobile based face reading attendance system in the gardens – replacing the existing manual attendance system
2. Leaf 2 Cup Traceability
3. Audit Tool for Certification Audits
4. Smart Farm – Geotagged section monitoring system
5. ERP Upgradation and Extending ERP to Sales, Supply Chain & Accounting Functions to enable comprehensive companywide ERP System.

The company is taking continuous steps for improvement in quality of tea and several cost control measures have also been initiated. These measures should help in better price realisation of tea and improvement in efficiency of garden operations. All the company's gardens are producing quality teas. The Company's gardens are included amongst the top gardens in the areas of their operation. The yields are improving gradually with stress on quality. This should increase our profit margin substantially. The major factors attributing to the loss of the company, in this year, are: i) High Debt burden resulting in high interest cost which is not sustainable by the company ii) High Absenteeism in the gardens due to delay in payment of wages & salaries on time, resulting in decrease in crop and increase in cost per kg iii) Non recovery of dues/advances of earlier years from various parties including the Bansal Family companies badly affecting the cash flow of the company. iv) Impairment of the revaluation reserve and assets.

Your Company is engaged in the business of growing, manufacturing and marketing of teas produced in its tea estates located in Darjeeling and Assam. Your company is also engaged in the business of spices produced in its tea estates as well as sourced from a network of small farmers. Our tea estates produce top quality teas and are popular with customers in Germany, Netherlands, UK, Japan, USA and Middle East. Your Company is a strong believer of Bio-Dynamic, organic and sustainable agricultural practices and has clear vision to enhance turnover by focusing on increasing yield and quality. Significant investment is being made on an ongoing basis into uprooting and replanting in order to improve our yield and quality. Investments have also been made in machinery upgradation in our factories. All India Tea production was at 1360 million kg. compared to 1350 million kg. in 2018. Your Company produced 16,31,550 kgs. of tea against 17,65,211 Kgs last year. The Revenue of the Company during 2019-20 was Rs 10,955 Lakhs, registering a decline of 47% over 2018-19. The major contributing factors to this decline was the reduction of sales from Trading Teas and Spices from Rs. 12,907 Lakhs to Rs. 3,348 Lakhs, primarily due to the shortage of Working Capital in the Company to fund the business. The Turnover from Tea Estate sale was marginally lower in FY 2019-20 at Rs. 7,453 Lakhs as compared to Rs. 7,586 Lakhs in FY 2018-19. The Company's Loss after tax in 2019-20 amounts to Rs. (38,139.75) Lakhs in comparison to last year's profit of Rs.1,610.00 Lakhs. The P&L is showing this huge loss due to the significant loss of revenue as detailed above but also primarily due to the fact that the Company has decided to make certain key provisions to ensure that the Company's financials give a true reflection of the financials of the Company in terms of Asset Value, Receivables and Advances. A summary of the Provisions taken in the P&L are as below:

Particulars Amount (INR Lakhs)	Provision for Doubtful Debts	9,574.69	
Provision for Doubtful Advance Given to Suppliers	10.06	Provision for Doubtful Other Non-Current Advances	1,905.79
Provision for Doubtful Other Current Advances	3,090.78	Loss due to Quality Rejection	10.61
Loss On Sale Of Fixed Assets	192.89	Foreign Currency Fluctuation Loss (Net)	772.75
TOTAL	15,579.16	Loan accounts with UCO bank became NPA in June 2019 and consequent to this, the company had initiated discussion with the bank since Dec 2019 for restructuring / settlement of the outstanding loan and the bank had offered a One Time Settlement (OTS) Proposal to the company vide letter dated 28th May 2020. Whilst the discussions were still in progress, the company has received a copy of a petition filed under section 7 of the Insolvency and Bankruptcy Code, 2016, from UCO Bank on 30.09.2020. The Company has again submitted the restructuring proposal to the bank on 28.10.2020 and continues to be in discussions with the bank for the approval of the said restructuring proposal. The restructuring proposal of the Company is fully backed by the foreign investors and the Company is confident of resolving all issues with the bank, before the admission of the NCLT petition. In view of the above the management of the company is confident of the company remaining as a going concern. The company has initiated discussions with the banks for the restructuring of the loans and if this is approved by the banks, it will significantly reduce the interest cost going forward. The impairment of the assets done in the FY 2019-20 will also significantly reduce the depreciation cost of the company. The Management of the Company is confident of delivering profits in the long run once the financials are regularised. Going forward the ability to maintain healthy export volumes at remunerative prices would continue to be a key factor in determining the overall performance of the company. Your Directors expect to achieve good results in the coming years.	

## Textual information (3)

### Details regarding energy conservation

The particulars as required under the provisions of section 134(m) of the Companies Act, 2013 in respect of conservation of energy, research and development and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## Textual information (4)

### Details regarding technology absorption

The particulars as required under the provisions of section 134(m) of the Companies Act, 2013 in respect of conservation of energy, research and development and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## Textual information (5)

### Details regarding foreign exchange earnings and outgo

	31.03.2020	31.03.2019	Total Inflow in foreign
exchange during the year (Rs. in lakhs)	4747.22	7810.78	Total outflow in foreign exchange during the year (Rs. in lakhs)
473.50	327.07		

## Textual information (6)

### Disclosures in director's responsibility statement

**DIRECTORS' RESPONSIBILITY STATEMENT** Your Directors state that: a) In the preparation of the annual accounts for the year ended March 31, 2020, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same; b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2020 and of the profit of the Company for the year ended on that date; c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) Your Director's state that the Company's financial performance for the year, has been adversely affected due to downturn of the tea industry, lack of working capital support from banks and operational issues mainly because of increased cost of production and adverse weather conditions. However, the Company could mitigate part of the increased cost through several cost reduction measures and increase in sales prices. The company has been facing severe working capital constraints and external factors beyond the control of the Company. The liquidity issues faced by the Company are being discussed with the lenders and shareholders. The company is exploring various fund raise options to ease the liquidity constraints on the company. Additionally, the Company is taking various cost reduction measures which shall improve its operational efficiencies. The management is confident that the Company will be able to generate sufficient cash flows through additional fund raise and profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, financial statements have been prepared on a 'going concern' basis. Loan accounts with UCO bank became NPA in June 2019 and consequent to this, the company had initiated discussion with the bank since Dec 2019 for restructuring / settlement of the outstanding loan and the bank had offered a One Time Settlement (OTS) Proposal to the company vide letter dated 28th May 2020. Whilst the discussions were still in progress, the company has received a copy of a petition filed under section 7 of the Insolvency and Bankruptcy Code, 2016, from UCO Bank on 30.09.2020. The Company has again submitted the restructuring proposal to the bank on 28.10.2020 and continues to be in discussions with the bank for the approval of the said restructuring proposal. The restructuring proposal of the Company is fully backed by the foreign investors and the Company is confident of resolving all issues with the bank, before the admission of the NCLT petition. In view of the above the management of the company is confident of the company remaining as a going concern. e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are 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 AFFECTING THE FINANCIAL POSITION OF THE COMPANY LEGAL CASES:** 1. In the Arbitration (AP 920 of 2016) between General Fibre Dealers Pvt Limited and Darjeeling Organic Tea Estates Pvt Limited with regards to Cheriodeo Purbat Tea Estate, an award was granted dated 28th March 2019. The award rejected all claims of General Fibre Dealers Pvt Limited as claimant ( of approximately Rs 5 Cr) and all claims of the Darjeeling Organic Tea Estates Pvt Limited ( of approximately Rs 7 Cr) as respondent. The Award further stated that General Fibre Dealers Pvt Limited as claimant will indemnify Darjeeling Organic Tea Estates Pvt Limited as respondent, in the event Darjeeling Organic Tea Estates Pvt Limited is obliged to pay any amount to any of the third parties now in occupation of any portion of the tea estate. General Fibre Dealers Pvt Limited has subsequently filed a petition AP no 384 of 2019 against the arbitration in Calcutta High Court. As on date the case is yet to come up for hearing 2. An arbitration proceedings was concluded between Darjeeling Organic Tea Estates Private limited ( as Claimant) and National Insurance Company Limited, with the arbitration award declared on 17th of August 2020. This was regarding a fire in the Ambootia Tea Factory in August 2014 for which the Insurance claim was settled by NICL at a lower value than claimed by DOTEPL. The verdict upheld the Claim Report of the 1st Surveyor, who had recommended Rs 8.22 Cr claim payment to Darjeeling Organic Tea Estates Private limited. Out of this, since the Company had already received Rs 5.48 Crores as settlement pre- arbitration , Rs 2.74 Cr is further have to be paid by NICL. Additionally, NICL will have to pay 7% interest (simple interest) from December 2017 (when the arbitration started) to the date of the award. Further, National Insurance Company Limited will pay the Company cost of Arbitration as ascertained to be Rs 28.99 lakhs. The overall receivables on account of the verdict is approximately Rs 3.5 Cr. National Insurance Company Limited can appeal against the verdict within a period of ninety days, extendable for another thirty days on showing sufficient acceptable reasons for the extension. The Company nevertheless is going to file an execution application at the end of the ninety-day period.

**SIGNIFICANT BUSINESS & MANAGEMENT RELATED ASPECTS OCCURRING AFTER THE BALANCE SHEET DATED** During the Year 2019-20 and during the months post March 2020 but before the writing of this report, several critical events and findings have been established which have had a significant impact on the Company: 1. The Original title deeds of immovable properties held in the name of the Company are kept under mortgage with the Banker. However, the title deeds of Tea Estate Land and Factory at Jamguri & Tea Estate at Ratanpur that have been capitalized in the books are not held in the name of the Company. a. It has also come to light, by way of disclosure by the CMD to the Board of Directors on May 28, 2020, that the Original Title Deeds of Jamguri Tea Estate and Bought Leaf Factory are mortgaged with UCO Bank against the loan outstanding for Bhumya Tea Company Pvt. Ltd., a different Promoter Family Company on August 14, 2007. This fact was not disclosed by the Chairman & Managing Director, when the sale of Jamguri Tea Estate and Bought Leaf Factory was done to the Company in the year 2016. b. The Hrithik Tea Estate was sold to DOTEPL on September 6th, 2016. However, in June 2020, the existing management got to know that, the tea estate was mortgaged to Union Bank of India on 18th October 2017 against a loan of ATEPL, a company owned by the Sanjay Bansal. This fact was not disclosed by Sanjay Bansal to the Board of Directors of the Company and the Property was mortgaged for the loan of ATEPL without the approval of the Board of Directors of the Company c. The Ratanpur Tea Estate was sold to the Company in September 2015. In the land record of the Assam Government, the tea estate is presently in the name of Ratanpur Land and Tea Estates Pvt Limited which is a promoter family company. The Company is in the process of transferring the garden from Ratanpur Land and Tea Estates Pvt Limited to the Company in the Government of Assam land records. 2. Impairment of Assets: During the Financial Year 2019-20, the Board of Directors of the Company had conducted an independent valuation of the Company by Vestian Global Workplace Services Pvt Ltd to assess the accurate value of the Company Assets. Subsequently, the Board has decided to impair the book value of the assets to reflect the valuation of tea as per the Vestian valuation report. This has led to an impairment of assets in the books of the Company of Rs. 64,866 Lakh which has led to the writing off of the built-up Revaluation Reserve to the tune of Rs. 37,515 Lakh and Profit and Loss A/c to the tune of Rs. 27,351 Lakh 3. The current management has noticed several transactions wherein advances were given to parties and sales were routed through parties, including promoter companies. The management considers these advances as non-recoverable, as it is learnt that such companies are under severe financial stress and in some cases their banks have declared the companies as non-performing assets ( NPAs). The above transactions were not approved by the Board of Directors of the Company 4. The Company has not been regular in depositing undisputed statutory dues, including, Investor Education and Protection Fund, Income-tax, Sales-tax, Wealth Tax, Custom Duty, cess and any other material statutory dues with the appropriate authorities during the period including Provident Fund, Professional Tax, GST, stamp duty, Corporate dividend tax and Income tax (Tax Deducted at Source), VAT, CST & Cess. The company had approached the Provident Fund and GST authorities for an instalment payment scheme for the overdue amounts. In-principle approval has been received from both the authorities for the said repayment plan. As advised by the provident fund authorities the Company has also submitted Bank Guarantee, Post Dated Cheques and has also deposited the provident fund dues since April 2020. The instalment payments for the GST dues is also being regularly deposited by the Company, since March 2020. The management is confident of adherence to the planned repayment schedule and clearance of old dues. 5. Mr. Sanjay Bansal offered to step down from his role of Chairman & Managing Director in the Board Meeting on 4th June 2020 and the Board of Directors accepted the same, subject to consent from the lenders for change of control. Meanwhile the Board of Directors delegated all executive powers to run the affairs of company to Mr. Indroneel Goho the CEO of the Company, with immediate effect. The Board of Directors also appointed one of the foreign directors, Mr. Rembert Biemond, as the acting Non-Executive Chairman of the company to preside over the board meetings of the company till further notice. The Company has already intimated the above to the lenders and has sought their consent for the same. 6. Vide board resolution dated 16th August 2020, Mr Hrithik Bansal and Mr Anil Bansal have stepped down from the directorship of the Company. Mr Anil Bansal however continues to remain in the employment of the company. Mr Sanjay Prakash Bansal and Mrs Reena Bansal have been redesignated as the non-executive promoter-directors of the Company with effect from November 3, 2020 and have also stepped down from employment of the company vide Board Resolution dated August 16, 2020 7. A group of Existing Foreign investors (Peacock Group) either through themselves or their associates want to take majority / full control of the company immediately to save the Company and their investments. They have already invested around Rs 350 crores in the company and to safeguard their interest and investments are keen to support the company and invest further. Peacock group and/or their associates will take over of majority stake and complete management control and board of directors' subject to approval of lenders and other authorities. Necessary communication has been made to all the banks of the company, seeking consent for the change of management control and on receipt of the same, Peacock group and/or their associates will buy out the shares of the promoters to be majority shareholders in the company and undertake reconstitution of the Board of Directors of the Company to effect the management control change in the company, through an EGM.

## Textual information (8)

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 of the Companies Act, 2013

Details of loans, guarantees and investments covered under the provisions of section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

## Textual information (9)

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

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year ended 31st March, 2020 were on arm's length basis and were in the ordinary course of business. Refer Note No. 42 (B) of Notes to the Financial Statements for the year ended 31.03.2020, in which the details of related party transactions are given.

## Textual information (10)

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

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management &amp; Administration) Rules, 2014.

I.REGISTRATION &amp; OTHER DETAILS:

1 CIN	U01132WB2009PTC131897
2 Registration Date	13/01/2009
3 Name of the Company	Darjeeling Organic Tea Estates Private Limited
4 Category/Sub-category of the Company	Company limited by shares/Indian Non-Government Company
5 Address of the Registered office & contact details	34A, Metcalfe Street, 7th floor, Kolkata - 700013
6 Whether listed company	No
7 Name, Address & contact details of the Registrar & Transfer Agent, if any	N.A.

II.PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Growing of tea	10791	99.65

## III.PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

SI No	Name And Address Of The Company	CIN/GLN Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
N.A.				

## IV.SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i.Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2020]			% of Total Shares	No. of Shares held at the end of the year[As on 31-March-2019]			% of Total Shares	% Change the year
	Demat	Physical	Total		Demat	Physical	Total		
during									
A. Promoters									
(1) Indian									
a) Individual/HUF		22,30,450	22,30,450	6.4		22,30,450	22,30,450	6.4	
b) Central Govt									
c) State Govt(s)									
d) Bodies Corp.		14281937	14281937	40.98		14281937	14281937	40.98	
e) Banks / FI									
f) Any other									
Total shareholding of Promoter (A)		16512387	16512387	47.38		16512387	16512387	47.38	
B. Public Shareholding									
1. Institutions									
a) Mutual									

Funds				
b) Banks / FI				
c) Central Govt				
d) State Govt(s)				
e) Venture Capital Funds				
f) Insurance Companies				
g) FIs				
h) Foreign Venture Capital Funds				
i) Others (specify)				
Sub-total (B)(1):-				
2. Non-Institutions				
a) Bodies Corp.				
i) Indian				
ii) Overseas	1,83,39,865	1,83,39,865	52.62	1,25,30,909 1,83,39,865 52.62
b) Individuals				
i) Individual shareholders holding nominal share capital up to 1 lakh				
ii) Individual shareholders holding nominal share capital in excess of 1 lakh				
c) Others (specify)				
Non Resident Indians				
Overseas Corporate Bodies				
Foreign Nationals				
Clearing Members				
Trusts				
Foreign Bodies - D R				
Sub-total (B)(2):-	1,83,39,865	1,83,39,865	52.62	1,83,39,865 1,83,39,865 52.62
Total Public Shareholding (B)=(B)(1)+ (B)(2)	1,83,39,865	1,83,39,865	52.62	1,83,39,865 1,83,39,865 52.62
C. Shares held by Custodian for GDRs & ADRs				
Grand Total (A+B+C)	3,48,52,252	3,48,52,252	100	3,48,52,252 3,48,52,252 100

ii. Shareholding of Promoter-

Category of	No. of Shares held at the	No. of Shares held at the end	%
-------------	---------------------------	-------------------------------	---

Shareholders during	beginning of the year[As on 31-March-2020]			of the year[As on 31-March-2019]			Change the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical		Total
<b>A. Promoters</b>								
<b>(1) Indian</b>								
a) Individual/HUF		22,30,450	22,30,450	6.4		22,30,450	22,30,450	6.4
b) Central Govt								
c) State Govt(s)								
d) Bodies Corp.		14281937	14281937	40.98		14281937	14281937	40.98
e) Banks / FI								
f) Any other								
Total shareholding of Promoter (A)		16512387	16512387	47.38		16512387	16512387	47.38
<b>B. Public Shareholding</b>								
<b>1. Institutions</b>								
a) Mutual Funds								
b) Banks / FI								
c) Central Govt								
d) State Govt(s)								
e) Venture Capital Funds								
f) Insurance Companies								
g) FIIs								
h) Foreign Venture Capital Funds								
i) Others (specify)								
Sub-total (B)(1):-								
<b>2. Non-Institutions</b>								
a) Bodies Corp.								
i) Indian								
ii) Overseas		1,83,39,865	1,83,39,865	52.62		1,25,30,909	1,83,39,865	52.62
b) Individuals								
i) Individual shareholders holding nominal share capital up to 1 lakh								
ii) Individual shareholders holding nominal share capital in excess of 1 lakh								
c) Others (specify)								
Non Resident Indians								
Overseas Corporate Bodies								

Foreign Nationals					
Clearing Members					
Trusts					
Foreign Bodies - D R					
Sub-total (B)(2):-	1,83,39,865	1,83,39,865	52.62	1,83,39,865	1,83,39,865 52.62
Total Public Shareholding (B)=(B)(1)+(B)(2)	1,83,39,865	1,83,39,865	52.62	1,83,39,865	1,83,39,865 52.62
C. Shares held by Custodian for GDRs & ADRs					
Grand Total (A+B+C)	3,48,52,252	3,48,52,252	100	3,48,52,252	3,48,52,252 100

iii. Change in Promoters' Shareholding (please specify, if there is no change)

SN Particulars	Shareholding at the beginning of the year	Cumulative Shareholding during the year
	% of total shares of the company	No. of shares % of total shares of the company
No. of shares		
At the beginning of the year	16512387	47.38
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	NIL	NIL
At the end of the year	16512387	47.38

iv. Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10	Shareholding at the beginning of the year	Cumulative Shareholding during the year
	No. of shares	% of total shares of the company	No. of shares % of total shares of the company
	At the beginning of the year	18196461	52.21%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):		-
NIL	At the end of the year	18196461	52.21%

v. Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year	Cumulative Shareholding during the year
	No. of shares % of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	22,30,450	6.4
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	-
	At the end of the year	22,30,450	6.4

VI INDEBTEDNESS - Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	16753,06,583	7655,21,281	-	24408,27,864
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	565,24,471	100,05,095	-	665,29,566
Total (i+ii+iii)	17318,31,054	7755,26,376	-	25073,57,430
Change in Indebtedness during the financial year				
* Addition	3465,82,716	4440,56,346		7906,39,062
* Reduction	2486,67,986	735,56,335		3222,24,321
Net Change	979,14,730	3705,00,011	-	4684,14,741
Indebtedness at the end of the financial year				
i) Principal Amount	16260,22,035	11314,37,345		27574,59,380
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	2037,23,749	145,89,042		2183,12,791
Total (i+ii+iii)	18297,45,784	11460,26,387	-	29757,72,171

VII.REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL- (All Figures in INR Lakhs)

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
		Reena Bansal	Hrithik Bansal	Anil Kumar Bansal	
1	Gross salary				
(a)	Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	333.85	78.98	104.22 33.25	550.3
(b)	Value of perquisites u/s 17(2) Income-tax Act, 1961	0.66	-	0.24 -	0.9
(c)	Profits in lieu of salary under section 17(3) Income- tax Act, 1961				
2	Stock Option				
3	Sweat Equity				
4	Commission- as % of profit				
-	others, specify				
5	Others, please specify (Director's payment, Sponsorship fees)				
	Total (A)	334.51	78.98	104.46 33.25	551.2
	Ceiling as per the Act				

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors	Total Amount
1	Independent Directors		
	Fee for attending board committee meetings		
	Commission		
	Others, please specify		

Total (1)					
2	Other Non-Executive Directors	Michael Joseph Sweeney	Rahul Chandra Prakash	Florian Grohs	Rembert Johannes Biemond
Fee for attending board committee meetings	-	-	-	-	-
Commission					
Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)				
	Total Managerial Remuneration				
	Overall Ceiling as per the Act	-	-	-	-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD (all figures in Lakhs)

SN	Particulars of Remuneration	Key Managerial Personnel (Company Secretary)	
1	Gross salary	Vikram Kapoor	Urvi Kanodia
	(Date of appointment : 16.06.2019 and cessation : 15.06.2019)		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	7.71	2.36
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission - as % of profit others, specify...		
5	Others, please specify		
	Total	7.71	2.36

VIII.PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment			NIL		
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment			NIL		
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment			NIL		
Compounding					



## Textual information (11)

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

#### RISK MANAGEMENT

The company has laid down the procedures to inform to the Board about the risk assessment and minimization procedures, which shall be responsible for framing, implementing and monitoring the risk management plan of the company.

## Textual information (12)

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

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

Corporate Social Responsibility (CSR) is a large part of our overall sustainability policy, encompassing social, economic and environmental actions. Along with philanthropy, we help build institutions, and use technology to safeguard natural resources against climate change risks. The Company has developed its Corporate Social Responsibility Policy "CSR Policy" as per the requirements of the Section 135 of the Companies Act, 2013 read with the Rules. The CSR Policy lays down broad guidelines and principles for the Company's activities in the sphere of corporate social responsibility undertaken in India.

Focus Areas of the CSR policy:

- a) Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- b) Promotion of education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects;
- c) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- d) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal, welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water;
- e) Training to promote sports;

f) Contribution to the Prime Minister National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, Scheduled Tribes, other backward classes, minorities and women;

The Company shall spend, in every financial year, at least 2% of its average net profit made during the immediate three preceding financial years.

Section 135 of the Companies Act, 2013 and Rules made thereunder, it prescribes that every company having net worth of Rs. 500 Crore or more, or turnover of Rs. 1,000 crore or more, or a net profit of Rs. 5 Crore or more during any financial year, shall ensure that it spends, in every financial year, at least 2% of the average net profits made during the three preceding financial years, in pursuance of its CSR Policy.

2. A CSR Committee was duly constituted in accordance with the provisions of the Companies Act 2013 and rules, consisting of 2 or more directors from the Board of Directors as below:

- a) Ms. Reena Bansal,
- b) Mr. Rembert Biemond

## Textual information (13)

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

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Companies (Accounts) Rules 2014.

The financial highlights of your Company for the Financial Year ended 31st March 2020 are summarized as follows-

PARTICULARS	2019-20 (Rs Lakh)	2018-19 (Rs Lakh)
Profit (Loss) before Depreciation, Taxation & Exceptional Items	-21442.61	1834.37
Depreciation	-1618.37	-1720.01
Profit (Loss) Before Tax & Exceptional Items	-23060.98	114.36
Exceptional Item – Insurance Claim Received & Impairment Loss	-27349.9	0
Profit (Loss) before Taxation	-50410.88	114.36
Less: Provision for taxation		
(a) Current	0	18.76
(b) Income Tax for Earlier Years	0	0
(c) Deferred	-12271.13	-1514.4
Profit (Loss) After Tax	-38139.75	1610

## Textual information (14)

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

#### DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

- Mr. Florian Christoph Grohs (DIN:05264322) resigned as Directors of the Company with effect from 11th July, 2020.
- Mr. Michael Joseph Sweeney (DIN: 03513502) with effect from 6th September 2019 and 03rd October, 2019.
- Mr. Rahul Chandra Prakash (DIN: 00824903) resigned as Directors of the Company with effect from 03rd October, 2019.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Michael Joseph Sweeney and Mr. Rahul Chandra Prakash for their valuable services to the Company as Directors during their association with the Company.

Mr. Vikram Kapur has resigned from the position of Chief Financial Officer (CFO) and Company Secretary of the Company with effect from 15th June, 2019.

Ms. Urvi Kanodia has resigned from the position of Company Secretary of the Company with effect from 21st February, 2020. The Board places on record the assistance and guidance provided during her tenure as a Company Secretary of the Company.

Mr. Rajan Singh has joined the position of Company Secretary of the Company with effect from 10th August, 2020.

## Textual information (15)

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

#### DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There are no material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations.

## Textual information (16)

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

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

Corporate Social Responsibility (CSR) is a large part of our overall sustainability policy, encompassing social, economic and environmental actions. Along with philanthropy, we help build institutions, and use technology to safeguard natural resources against climate change risks. The Company has developed its Corporate Social Responsibility Policy "CSR Policy" as per the requirements of the Section 135 of the Companies Act, 2013 read with the Rules. The CSR Policy lays down broad guidelines and principles for the Company's activities in the sphere of corporate social responsibility undertaken in India.

Focus Areas of the CSR policy:

- a) Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- b) Promotion of education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects;
- c) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- d) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal, welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water;
- e) Training to promote sports;

f) Contribution to the Prime Minister National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, Scheduled Tribes, other backward classes, minorities and women;

The Company shall spend, in every financial year, at least 2% of its average net profit made during the immediate three preceding financial years.

Section 135 of the Companies Act, 2013 and Rules made thereunder, it prescribes that every company having net worth of Rs. 500 Crore or more, or turnover of Rs. 1,000 crore or more, or a net profit of Rs. 5 Crore or more during any financial year, shall ensure that it spends, in every financial year, at least 2% of the average net profits made during the three preceding financial years, in pursuance of its CSR Policy.

2. A CSR Committee was duly constituted in accordance with the provisions of the Companies Act 2013 and rules, consisting of 2 or more directors from the Board of Directors as below:

- a) Ms. Reena Bansal,
- b) Mr. Rembert Biemond

## Textual information (17)

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

#### DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

- Mr. Florian Christoph Grohs (DIN:05264322) resigned as Directors of the Company with effect from 11th July, 2020.
- Mr. Michael Joseph Sweeney (DIN: 03513502) with effect from 6th September 2019 and 03rd October, 2019.
- Mr. Rahul Chandra Prakash (DIN: 00824903) resigned as Directors of the Company with effect from 03rd October, 2019.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Michael Joseph Sweeney and Mr. Rahul Chandra Prakash for their valuable services to the Company as Directors during their association with the Company.

Mr. Vikram Kapur has resigned from the position of Chief Financial Officer (CFO) and Company Secretary of the Company with effect from 15th June, 2019.

Ms. Urvi Kanodia has resigned from the position of Company Secretary of the Company with effect from 21st February, 2020. The Board places on record the assistance and guidance provided during her tenure as a Company Secretary of the Company.

Mr. Rajan Singh has joined the position of Company Secretary of the Company with effect from 10th August, 2020.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SANJAY	REMBERT
Middle name of director	PRAKASH	JOHANNES
Last name of director	BANSAL	BIEMOND
Designation of director	Managing Director	Director
Director identification number of director	00785671	07705760
Date of signing of financial statements by director	20/11/2020	20/11/2020

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Date of signing of financial statements by company secretary	20/11/2020

**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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 (18) [See below]		
Disclosure in auditors report relating to inventories	Textual information (19) [See below]		
Disclosure in auditors report relating to loans	Textual information (20) [See below]		
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (21) [See below]		
Disclosure in auditors report relating to deposits accepted	Textual information (22) [See below]		
Disclosure in auditors report relating to maintenance of cost records	Textual information (23) [See below]		
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (24) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (25) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised			Textual information (26) [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	x. As informed to us, there has been no fraud on or by the Company noticed during the period under review.		
Disclosure in auditors report relating to managerial remuneration	Textual information (27) [See below]		
Disclosure in auditors report relating to Nidhi Company			xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (28) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (29) [See below]		
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (30) [See below]		
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934			Textual information (31) [See below]

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	N. CHATTERJEE & ASSOCIATES
Name of auditor signing report	Niladri Chattopadhyay
Firms registration number of audit firm	317106E
Membership number of auditor	053249
Address of auditors	40-6 DHARMA DAS KUNDU LANE Kolkata 711102
Permanent account number of auditor or auditor's firm	ACAPC1059M
SRN of form ADT-1	R38312369
Date of signing audit report by auditors	20/11/2020
Date of signing of balance sheet by auditors	20/11/2020

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (32) [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 (18)****Disclosure in auditors report relating to fixed assets**

i. (a) The Company has maintained records to show particulars of fixed assets. However improvements needed in the format of record maintenance & in contents for example - quantitative details, sub-location & Asset Identification number of such fixed assets. (b) Excepting for few gardens we have not received documentation regarding the physical verification of fixed assets in a phased manner by respective garden management. However, management has confirmed that such verification has been conducted during the year and no material discrepancies have been found. (c) According to the information and explanations given to us by the Company, the original title deeds of immovable properties held in the name of the Company are kept under mortgage with the Banker and same could not be verified by us. Tea Estate Land and Factory at Jamguri & Ratanpur that have been capitalised in the books are not held in the name of the Company as informed to us. It has also been informed to us by the Management that the Original Title Deeds of Jamguri Tea Estate, Hrithik Tea Estate and Bought Leaf Factory are being kept as lien by a Bank against the loan outstanding for a different Promoter Company.

**Textual information (19)****Disclosure in auditors report relating to inventories**

ii. As informed to us, the physical verification of the inventories has been conducted by the management at some of the locations at intervals during the year & there are no material shortage / excess identified by the management during such verification process worth adjustment. None of the structured Reports on physical verification was produced before us.

**Textual information (20)****Disclosure in auditors report relating to loans**

iii. The Register to be maintained under Sec 189 of the Companies Act 2013 was not made available for our verification. However, the Company has not granted loans, secured or unsecured, to companies, firms or other parties that should have been covered in the register to be maintained under section 189 of the Act, except for the following cases a) Bhumya Tea Company Private Limited Rs.1.60 crores b) Darjeeling Beverages Rs.0.78 crores c) Dreamview Commodeal Rs.16.36 Crores d) Ambootia Tea Exports Private Limited – Rs.0.84 crores) Ratanpur Land & Tea Estates Private Limited Rs.1.65 crores and other cases reported in Related Party Transaction disclosures. The information as regards rates of interest if any, security and repayment period and repayment amount of principal and interest are not made available to us. However, out of above provision for doubtful debts has been created against Advances given to Dreamview Commodeal, Darjeeling Beverages Pvt Ltd and others.

## Textual information (21)

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

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans & investments made and the guarantees provided except in case of Advances made to Ambootia Tea Exports (P) Ltd. of Rs.6.43 crores (gross) & Ratanpur Land and Tea Estates (P) Ltd amounting to Rs.17.69 crores (gross) under the head Other Current Assets. 13(a). No special resolution to grant such advance has been made available to us. No interest has been charged on these loans which is not consistent with the provisions of Sec 186(7). Refer Note No. 35 and 42.

## Textual information (22)

### Disclosure in auditors report relating to deposits accepted

v. In our opinion and according to the information and explanations given to us, the Company did not receive any deposits covered under section 73 to 76 of the Act and the rules framed there under with regard to deposits accepted from the public during the year except for the matters stated below:- Loan from Non Corporate entities:- Loan received from Ambootia Welfare Trust of Rs.1.05 crores and from Employees Gratuity Fund (UBI) of Rs.0.35 crores. Hector Beverages Private Limited - Advances from Customer outstanding as on 31-03-2020 amounting to Rs.0.38 crores & Rs.0.001 Crores from Packaging System & Services, which has not been adjusted for a period of 365 days which comes within the purview of definition of public deposit.

## Textual information (23)

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

vi. The Central Government has prescribed maintenance of cost records under section 148(1) of the Act, for the Company. We have broadly reviewed such accounts and records maintained by the company pursuant to the rules and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained but no detail examination of such records and accounts have been carried out by us.

## Textual information (24)

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

vii. According to the information and explanations given to us according to the books and records as produced and examined by us, in our opinion, (a) the Company is not regular in depositing with appropriate authorities, undisputed statutory dues/liabilities of Provident Fund, Professional Tax, GST (West Bengal Registration GSTR-3B return non filing for Jan'20 to March'20, GSTR-1 Feb & March'20), stamp duty, service Tax, Corporate dividend tax and Income tax (Tax Deducted at Source), VAT & CST & Cess. According to the information and explanations given to us, following undisputed dues as stated above are outstanding as at March 31, 2020:- Name of the Statute Nature of the dues Amount (Rs.) Period to which amount relates The Employees' Provident Funds And Miscellaneous Provisions Act, 1952 & Assam Tea Employees Provident Fund Provident Fund 9,19,49,084/- April'19 to March'20 The Employees' Provident Funds And Miscellaneous Provisions Act, 1952 & Assam Tea Employees Provident Fund Provident Fund 5,92,95,368/- Earlier to April 2019. Income Tax Act 1961 TDS Due under various section demanded by Income Tax Department 1,10,64,200/- Due relates to FY 2018-19 & Prior period. Income Tax Act 1961 TDS Due under various sections 3,17,43,717/- Related to the Period 1st April 2019 to 31st March, 2020. West Bengal State Tax on Professions, Trades, callings and Employments Act 1979 Professional Tax 3,00,826/- Period Nov'18 to March'20 Stamp Duty Act # Stamp Duty 36,57,496/- April 2016-March 2017 Goods & Service Tax Act – West Bengal & Assam Gross Dues reported prior to set off against eligible input. Goods & Service Tax For West Bengal For Assam 9,33,59,710/- 1,77,444/= Includes dues Rs.2.03 crores of FY 2018-19 & rest for FY 2019-20. West Bengal VAT Act CST ACT West Bengal VAT CST 48,908/- 5,60,111/= Prior to April, 18 19-20 Income Tax Act 1961 TCS DIVIDEND TAX 2536/- 4,34,105/= FY 2018-19 Prior to 19-20 Goods & Service Tax Act – West Bengal & Assam -DO- GST Dues on Assam Stock Transfer has been taken input in West Bengal. The Unpaid GST Dues in Assam over 180 days as on 31-03-2020 & since period till date of our review has been taken input in West Bengal to reduce the GST Liability which the Co. is not eligible to do Liability on account of RCM was considered on accrual basis & remain unpaid during the year wrongly taken as Input credit thereby liability understated. 218101/= Rs.23,88,557 CGST Rs.23,88,557 SGST Rs.319803 IGST January '20 to March '20. Note : 1) Reconciliation of GST Input of GSTR 3B and GSTR 2A is under process. 2) Reconciliation of GST Electronic Cash and Credit Ledger Balance with Books of Accounts is under process. 3) For the PF liability of Rs. 1,20,33,044/= to Assam Tea Employees Provident Fund, Assam, relating to the period 01/08/2018 to 30/09/2018 & 01/11/2018 to 31/12/2019 an instalment programme was granted on 26/02/20 by the Commissioner of PF for 36 equal monthly instalment of Rs.3,34,251/= against which the company was directed to pay post dated cheques in their favour. b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax and cess as at March 31, 2020 which have not been deposited on account of dispute except for the following: Name of the Statute Nature of Amount Forum where pending Dues (Rs.) Employees Provident Fund Act Provident Fund – Happy Valley TE 78,00,000 (Rs.60,00,000) has been kept deposited with the Authorities. PF Authorities Income Tax Act 1961 Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2017-18 164.648 lakhs CIT (Appeal) Income Tax Act 1961 Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2016-17 7.77 lakhs CIT (Appeal) Income Tax Act 1961 Demand out of Rectification Order 154 Ay 2015-16 520.51 lakhs CIT (Appeal) Income Tax Act 1961 Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2014-15 71.85 lakhs CIT (Appeal) Order reduced the demand to be given effect. Income Tax Act 1961 Demand out of Rectification Order 154 Ay 2013-14 245.05 lakhs CIT (Appeal) Income Tax Act 1961 Demand out of Revision Order 263 Ay 2012-13 10.05 Lkhs Appeal effect Pending

## Textual information (25)

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

viii. According to the records of the Company examined by us and the information and explanations provided to us, the company has defaulted in the repayment of loans or borrowings to the banks & financial institutions. Details of Default with Overdue Installments and overdue interest amounting to Rs.54.90croreshave been reported in Note No.22 of the Standalone Ind AS Financial Statement as on 31st March 2020.Exact period of default is not ascertainable from external confirmations to us. The Company has not issued any debentures during the year nor is anything outstanding as on the balance sheet date. Company has raised fund from ECB, where interest due has been serviced. Repayment of principal of ECB has moratorium till 14-Dec-2021.

## Textual information (26)

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

ix. According to the information and explanation given to us and based on our overall examination of the books of accounts, we report that the company has utilized the Term Loan for the specified purpose during the year as evident from the information made available to us.Furthermore, the company has neither raised moneys through initial public offer nor through further public offer during the year. Hence, the related reporting does not apply.

## Textual information (27)

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

xi. The information as regards whether the Company has paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable to private limited companies

## Textual information (28)

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

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone Ind AS financial statements as required by the applicable Ind AS except for matters stated in point "e" of the Basis for Qualified Opinion paragraph stated above.

## Textual information (29)

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

xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment nor private placement of shares during the current financial year.

## Textual information (30)

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

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them.

## Textual information (31)

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

xvi. According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.



## Textual information (32)

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

Date: 20th November, 2020

#### INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF  
DARJEELING ORGANIC TEA ESTATES PVT LIMITED

Report on the Audit of the Standalone Ind AS Financial Statements

#### Qualified Opinion

We have audited the accompanying standalone Ind AS financial statements of Darjeeling Organic Tea Estates Private Limited ("the Company"), which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, 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 31st, 2020 and its loss, changes in equity and its cash flows for the year ended on that date.

#### Basis for Qualified Opinion

- a) The company has defaulted in the repayment of loans or borrowings to the banks & financial institutions. Details of Default with Overdue Installments and overdue interest amounting to Rs.54.90croreshave been reported in Note No.22.of the Standalone Ind AS Financial Statement as on 31st March 2020. The Cash Credit &Term Loanexposure in UCO bank is NPA since June 2019 & Allahabad Bank Cash Credit includes interest payable and overdue amounting to Rs.1.34 crores as disclosed in Note No. 20.
- b) The Company has defaulted in Statutory Dues and Liabilities which have been reported in point no. vii of Annexure Ato this report.The GST Returns and TDS Returns for the part of the FY 2019-20 has not been filed by the Company. GST RCM Liability as well as input availing has been taken on accrual basiswhichin our opinion is not in compliance to GST law and was Rs.0.24 croresCGST, Rs.0.24 crores SGST and Rs.0.03 crores IGST. To that extent the GST liability has been understated. (refer point no. vii of Annexure A to this report) The SFT Return was not filed as the due date is extended upto 30.11.2020 and hence it was not produced.The resultant liability due to non-filing of the aforesaid returns have not been determined & provided for by the Management as on 31-03-2020. So to that extent, the current liabilities and loss are understated.
- c) Balance Confirmation from Trade Creditors, Trade Receivables, Loans and Advances given and Deposits as on 31-03-2020 as well as regular ledger reconciliationfor transactions during the current financial yearof Vendors and Customers has not been provided for our verification.The company has sent request letters for balance confirmations to various parties, but none of them has confirmed the balances.
- d) The Company did not provide unpaid leave encashment as per the actuarial valuation as recommended in Ind AS 19 in the Standalone IndAs Financial Statements as on 31.03.2020. However, as stated by the Management to us the Company has a policy as per which at the end of the financial year the outstanding leave is fully paid to employees on cash basis and at the end of the year a sum of Rs.27.91Lacs was estimated by the Company as outstanding.
- e) Out of the total sales revenue of Rs. 109.55 crores during the current financial year , the sales to related party customers is Rs.108.38 crores including sales to Bhumya Private Limited Rs.99.56 crores(out of which Rs.50.85 crores have been provided for as doubtful debt in the year of sale itself). Refer Note 42(B). To the extent of provision made against the current year revenue,the realisability is uncertain and having its impact on current year's result.

Moreover , the prior Board Resolution and prior resolution of the Company in General Meeting approving the aforesaid related party transactions as required in Sec 188 of the Companies Act 2013 and rule 15 of The Companies (Meeting of Board and its Powers Rules , 2014) has not been provided to us. Ratification within the specified time limit of three months is also not made available.

- f)Out of the total gross trade receivable of Rs.98.48 crores , the Company hasprovisionedfor doubtful debts amounting to Rs.95.74 croresduring the year which includes related party debts amounting to Rs.67.49 crores. Refer Note No. 42(B). Documentation in support Legal action for enforceability of collection and followup of aforesaid debts prior to provisioning the same was not made available for our verification.

Compliance of Sec 188 of the Companies Act relating to such Provision for Doubtful Debts of related parties, the specific resolution of the Board approving the said provisioning was passed on 23.10.2020.

- g) In compliance of Section 138(1) of the Companies Act, 2013 read with Rule 13 of the Companies(Accounts) Rules, 2014, the company was subject to internal audit. The enterprise wide Internal Audit in compliance of aforesaid section could not be made available for our verification.
- h) The Other Current Assets includes an unmoved balance in Input VAT Account amounting to Rs. 0.72 crores for which no details could be made available to us. So in our opinion, this should have been written off and to that extent the current assets have been overstated and loss has been understated.
- i) The Company has taken loan from the Employee Gratuity Fund UBI Account amounting to Rs. 0.35 crores during the current financial year. The Employee Gratuity Fund being an irrevocable trust, it is a violation of the Trust rules if the Company being employer takes back money from irrevocable trust.However the repayment has been made by the Company after the Balance Sheet date.

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

The Company's Management & Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report, but does not include the standalone Ind AS financial statements and our

auditor's report thereon. The Information included in the Annual Report is expected to be made available to us after the date of the Auditors' Report.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone Ind AS financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Other Information, if, we conclude that there is a material misstatement of this other information therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the applicable laws and regulations.

**Managements' Responsibility for the Standalone Ind AS financial statements**

The Company's Management & Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance, cash flows & Changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards (Ind AS) 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 Standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind AS financial statements, management & Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Management & Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the audit of the Standalone Ind AS financial statements**

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

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

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - Conclude on the appropriateness of 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 standalone Ind AS 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. In spite of the fact that UCO Bank, one of the financial creditors of the Company have initiated insolvency petition against the Company under the Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal, Kolkata Bench for non repayment of their dues, the Company's management is confident on the preparation of financial statement as a going concern in view of their utmost endeavor in negotiating one time settlement scheme with the bank management. Refer note no. 45(d) of financial statement.
  - Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind AS financial statements of the current period. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Other Matter**

- The Company has disclosed the risk and impact of COVID 19 pandemic on the Tea Industry and specifically on the company. It has also mentioned the steps and measures to counter the impact and has also explained the basis for Going Concern assumption in light of the developments. Refer Note 45(d).
  - Due to worldwide outbreak of COVID – 19 pandemic, Government of India as well as Government of West Bengal & Assam has declared lockdown against physical movement and travel from one location to another. Moreover, social distancing norms have been prescribed as a preventive measure. In light of this, the Statutory Audit have been conducted remotely through internet and based on electronic copies of documentation, vouchers and bills. We could not verify the original copies and have relied upon the electronic copies furnished to us by the management. We could not physically verify the Cash Balance of different locations and have relied upon the Management Certificate furnished to us as on 31-03-2020 which the management has confirmed that they have verified the same. We could not physically verify the Inventory as well as the Property Plant and Equipment and have relied upon corroborative documentary evidence to the extent available. These are limitations in our process of conducting the said Audit.
- Our opinion is not modified in respect of these matters.

The management has made an assessment of impairment loss of its property plant and equipment value during the current financial year with the help of an independent valuation expert. Based on such assessment management has assessed an impairment loss of Rs. 648.66 crores. Loss pertaining to revaluation portion amounting to Rs. 375.15 crores has been charged to erstwhile revaluation reserve. The balance portion amounting to Rs. 273.51 crores has been charged as exceptional item in the Profit and Loss account for the year.

Report on other legal and regulatory requirements

1. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

(a) We have sought and obtained all the information and explanations, except for the matters stated in the Basis for Qualified Opinion paragraph, which to the best of our knowledge and belief were necessary for the purposes of our audit;

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

(c) The Standalone balance sheet, the Standalone statement of Profit and Loss (Including Other Comprehensive Income), the Standalone Changes in Equity & standalone statement of the cash flows dealt with by this report are in agreement with the books of account;

(d) Except for the matters stated in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid standalone Ind AS financial statements comply with the Ind AS specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable for the Company.

(e) On the basis of the written representations received from the directors as on March 31, 2020, taken on record by the board of directors, none of the directors except Mr. Sanjay Prakash Bansal and Mr. Hrithik Bansal is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act. We have been informed that the disqualification of the above directors were due to non-compliance in some other companies because of non submission of required documents, other than the auditee company, where they have directorship.

(f) With respect to the adequacy of the internal financial controls with reference to standalone Ind AS financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure 'B' to this report.

(B) 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. Regarding detailed reporting upon the status of the pending litigation by and against the company which would impact in its Standalone Ind AS Financial Statements we refer Note No. 34A & Note no. 45(d) of the attached financial statement.

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

c. The Reporting point on whether there has been delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the

Company is not applicable based on information and explanations provided to us.

For & On Behalf of

N. CHATTERJEE & ASSOCIATES

Chartered Accountants

ICAI FRN 317106

N. CHATTOPADHYAY

PROPRIETOR

Membership No. 053249

ICAI UDIN20053249AAAAAT7493

Place: Kolkata

Dated: 20th November, 2020

#### ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

The annexure referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date in respect to statutory audit of DARJEELING ORGANIC TEA ESTATES PVT LIMITED for the year ended March 31, 2020, we report that:

i. (a) The Company has maintained records to show particulars of fixed assets. However improvements needed in the format of record maintenance & in contents for example - quantitative details, sub-location & Asset Identification number of such fixed assets.

(b) Excepting for few gardens we have not received documentation regarding the physical verification of fixed assets in a phased manner by respective garden management. However, management has confirmed that such verification has been conducted during the year and no material discrepancies have been found.

(c) According to the information and explanations given to us by the Company, the original title deeds of immovable properties held in the name of the Company are kept under mortgage with the Banker and same could not be verified by us. Tea Estate Land and Factory at Jamguri & Ratanpur that have been capitalised in the books are not held in the name of the Company as informed to us. It has also been informed to us by the Management that the Original Title Deeds of Jamguri Tea Estate, Hrithik Tea Estate and Bought Leaf Factory are being kept as lien by a Bank against the loan outstanding for a different Promoter Company.

ii. As informed to us, the physical verification of the inventories has been conducted by the management at some of the locations at intervals during the year & there are no material shortage / excess identified by the management during such verification process worth adjustment. None of the structured Reports on physical verification was produced before us.

iii. The Register to be maintained under Sec 189 of the Companies Act 2013 was not made available for our verification. However, the Company has not granted loans, secured or unsecured, to companies, firms or other parties that should have been covered in the register to be maintained under section 189 of the Act, except for the following cases a) Bhumya Tea Company Private Limited Rs. 1.60 crores b) Darjeeling Beverages Rs. 0.78 crores c) Dreamview Commodial Rs. 16.36 Crores d) Ambootia Tea Exports Private Limited – Rs. 0.84 crores) Ratanpur Land & Tea Estates Private Limited Rs. 1.65 crores and other cases reported in Related Party Transaction disclosures. The information as regards rates of interest if any, security and repayment period and repayment amount of principal and interest are not made available to us. However, out of above provision for doubtful debts has been created against Advances given to Dreamview Commodial, Darjeeling Beverages Pvt Ltd and others.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans & investments made and the guarantees provided except in case of Advances made to Ambootia Tea Exports (P) Ltd. of Rs. 6.43 crores (gross) & Ratanpur Land and Tea Estates (P) Ltd amounting to Rs. 17.69 crores (gross) under

the head Other Current Assets. 13(a). No special resolution to grant such advance has been made available to us. No interest has been charged on these loans which is not consistent with the provisions of Sce 186(7). Refer Note No. 35 and 42.

v. In our opinion and according to the information and explanations given to us, the Company did not receive any deposits covered under section 73 to 76 of the

Act and the rules framed there under with regard to deposits accepted from the public during the year except for the matters stated below:-  
Loan from Non Corporate entities:-Loan received from Ambootia Welfare Trust of Rs.1.05crores and from Employees Gratuity Fund (UBI) of Rs.0.35crores.

Hector Beverages Private Limited - Advances from Customer outstanding as on 31-03-2020 amounting to Rs.0.38crores& Rs.0.001 Crores from Packaging System & Services, which has not been adjusted for a period of 365 days which comes within the purview of definition of public deposit.

vi. The Central Government has prescribed maintenance of cost records under section 148(1) of the Act, for the Company. We have broadly reviewed such accounts and records maintained by the company pursuant to the rules and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained but no detail examination of such records and accounts have been carried out by us.

vii. According to the information and explanations given to us according to the books and records as produced and examined by us, in our opinion,

(a) the Company is not regular in depositing with appropriate authorities, undisputed statutory dues/liabilities of Provident Fund, Professional Tax, GST (West Bengal Registration GSTR-3B return non filing for Jan'20 to March'20, GSTR-1 Feb & March'20 ), stamp duty, service Tax, Corporate dividend tax and Income tax (Tax Deducted at Source), VAT & CST & Cess.

According to the information and explanations given to us, following undisputed dues as stated above are outstanding as at March 31, 2020:-:

Name of the Statute Nature of the dues Amount (Rs.) Period to which amount relates

The Employees' Provident Funds And Miscellaneous Provisions Act, 1952& Assam Tea Employees Provident Fund Provident Fund 9,19,49,084/- April' 19 to March'20

The Employees' Provident Funds And Miscellaneous Provisions Act, 1952& Assam Tea Employees Provident Fund Provident Fund 5,92,95,368/- Earlier to April 2019.

Income Tax Act 1961 TDS Due under various section demanded by Income Tax Department 1,10,64,200/- Due relates to FY 2018-19& Prior period .

Income Tax Act 1961 TDS Due under various sections 3,17,43,717/- Related to the Period 1st April 2019 to 31st March,2020.

West Bengal State Tax on Professions, Trades, callings and Employments Act 1979 Professional Tax 3,00,826/- Period Nov' 18 to March'20

Stamp Duty Act # Stamp Duty 36,57,496/- April 2016-March 2017

Goods & Service Tax Act – West Bengal & Assam Gross Dues reported prior to set off against eligible input. Goods & Service Tax

For West Bengal

For Assam 9,33,59,710/-

1,77,444/=

Includes dues Rs.2.03 crores of FY 2018-19 & rest for FY 2019-20.

West Bengal VAT Act

CST ACT West Bengal VAT

CST 48,908/-

5,60,111/= Prior to April,18

19-20

Income Tax Act 1961

TCS

DIVIDEND TAX 2536/-

4,34,105/= FY 2018-19

Prior to 19-20

Goods & Service Tax Act – West Bengal & Assam

GST Dues on Assam Stock Transfer has been taken input in West Bengal.

The Unpaid GST Dues in Assam over 180 days as on 31-03-2020& since period till date of our review has been taken input in West Bengal

to reduce the GST Liability which the Co. is not eligible to do

Liability on account of RCM was considered on accrual basis & remain unpaid during the year wrongly taken as Input credit thereby liability

understated. 218101/=

Rs.23,88,557 CGST

Rs.23,88,557 SGST

Rs.319803

IGST

January '20 to March '20.

Note :

1) Reconciliation of GST Input of GSTR 3B and GSTR 2A is under process.

2) Reconciliation of GST Electronic Cash and Credit Ledger Balance with Books of Accounts is under process.

3) For the PF liability of Rs. 1,20,33,044/= to Assam Tea Employees Provident Fund, Assam, relating to the period 01/08/2018 to 30/09/2018 & 01/11/2018 to 31/12/2019 an instalment programme was granted on 26/02/20 by the Commissioner of PF for 36 equal monthly instalment of Rs.3,34,251/= against which the company was directed to pay post dated cheques in their favour.

b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax and cess as at March 31, 2020 which have not been deposited on account of dispute except for the following:

Name of the Statute Nature of Amount Forum where pending

Dues (Rs. )

Employees Provident Fund Act Provident Fund – Happy Valley TE 78,00,000

(Rs.60,00,000) has been kept deposited with the Authorities. PF Authorities

Income Tax Act 1961

Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2017-18

164.648 lakhs

CIT (Appeal)

Income Tax Act 1961 Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2016-17 7.77 lakhs CIT (Appeal)  
 Income Tax Act 1961 Demand out of Rectification Order 154 Ay 2015-16 520.51 lakhs CIT (Appeal)  
 Income Tax Act 1961 Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2014-15 71.85 lakhs CIT (Appeal) Order reduced the demand to be given effect.  
 Income Tax Act 1961 Demand out of Rectification Order 154 Ay 2013-14 245.05 lakhs CIT (Appeal)  
 Income Tax Act 1961 Demand out of Revision Order 263 Ay 2012-13 10.05 Lkhs Appeal effect Pending  
 viii. According to the records of the Company examined by us and the information and explanations provided to us, the company has defaulted in the repayment of loans or borrowings to the banks & financial institutions. Details of Default with Overdue Installments and overdue interest amounting to Rs. 54.90 crores have been reported in Note No. 22 of the Standalone Ind AS Financial Statement as on 31st March 2020. Exact period of default is not ascertainable from external confirmations to us.  
 The Company has not issued any debentures during the year nor is anything outstanding as on the balance sheet date.  
 Company has raised fund from ECB, where interest due has been serviced. Repayment of principal of ECB has moratorium till 14-Dec-2021.

ix. According to the information and explanation given to us and based on our overall examination of the books of accounts, we report that the company has utilized the Term Loan for the specified purpose during the year as evident from the information made available to us. Furthermore, the company has neither raised moneys through initial public offer nor through further public offer during the year. Hence, the related reporting does not apply.

x. As informed to us, there has been no fraud on or by the Company noticed during the period under review.

xi. The information as regards whether the Company has paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable to private limited companies

xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone Ind AS financial statements as required by the applicable Ind AS except for matters stated in point "e" of the Basis for Qualified Opinion paragraph stated above.

xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment nor private placement of shares during the current financial year.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them.

xvi. According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.

For & On Behalf of  
 N. CHATTERJEE & ASSOCIATES  
 Chartered Accountants  
 ICAI FRN 317106

N. CHATTOPADHYAY  
 PROPRIETOR  
 Membership No. 053249  
 ICAI UDIN20053249AAAAAT7493

Place: Kolkata

Dated: 20th November, 2020

#### ANNEXURE-B TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in paragraph 2 (f) under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditor's Report of even date, in respect to the internal financial control under clause (i) of sub-section 3 of section 143 of the Act, of DARJEELING ORGANIC TEA ESTATES PVT LIMITED for the year ended March 31, 2020, we report that:

We have audited the internal financial controls over financial reporting of DARJEELING ORGANIC TEA ESTATES PVT LIMITED ("the Company") as of March 31, 2020 in conjunction with our audit of the Standalone Ind AS financial statements of the Company for the year ended on that date.

#### MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

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

#### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's

internal financial controls system over financial reporting.

**MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING**

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

**INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING**

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

**QUALIFIED OPINION**

Except for the matters stated in the Basis for Qualified Opinion paragraph stated below, in our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

**Basis for Qualified Opinion**

- a) We have reviewed internal controls deployed within the organization & compliances and its effectiveness and in our opinion the assessment & control by the respective control owners need to be further strengthened.
- b) The IT based Accounting and Financial Reporting in Garden and Head office are in different platforms and are not integrated by system process. In view of this, the entire consolidation process at HO is virtually manual using MS excel, which poses data integrity risk.
- c) The company failed to comply with the provision of section 138(1) of the Companies Act, 2013 by not appointing the internal auditor during the year.
- d) We have come across few cases of deviation in supervisory control over daily cash book balances of various garden accounts. This indicates need for internal control improvement and stringent supervision on the aforesaid process.

For & On Behalf of  
 N. CHATTERJEE & ASSOCIATES  
 Chartered Accountants  
 ICAI FRN 317106

N. CHATTOPADHYAY  
 PROPRIETOR  
 Membership No. 053249  
 ICAI UDIN20053249AAAAAT7493

Place: Kolkata  
 Dated: 20th November, 2020

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	418,86,83,038	1,043,65,30,094	
Capital work-in-progress	60,19,808	49,42,69,592	
Other intangible assets	67,69,782	35,71,936	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	24,43,592	24,26,124	
Total non-current financial assets	24,43,592	24,26,124	
Other non-current assets	2,21,83,755	31,97,81,655	
Total non-current assets	422,60,99,975	1,125,65,79,401	
Current assets [Abstract]			
Inventories	26,91,64,449	40,01,49,817	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	2,73,38,991	48,87,07,322	
Cash and cash equivalents	1,25,75,877	94,95,393	
Loans, current	49,86,832	59,76,374	
Total current financial assets	4,49,01,700	50,41,79,089	
Current tax assets	49,36,615	35,17,415	
Other current assets	9,25,75,298	38,94,11,696	
Total current assets	41,15,78,062	129,72,58,017	
Total assets	463,76,78,037	1,255,38,37,418	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	32,85,38,470	32,85,38,470	32,85,38,470
Other equity	-14,08,20,450	746,70,17,949	
Total equity attributable to owners of parent	18,77,18,020	779,55,56,419	
Non controlling interest	0	0	
Total equity	18,77,18,020	779,55,56,419	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	160,04,08,942	135,66,06,802	
Total non-current financial liabilities	160,04,08,942	135,66,06,802	
Provisions, non-current	32,91,25,555	23,98,18,141	
Deferred tax liabilities (net)	37,22,41,201	161,31,86,633	
Other non-current liabilities	2,78,49,064	3,50,43,737	
Total non-current liabilities	232,96,24,762	324,46,55,313	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	69,65,02,114	71,09,98,357	
Trade payables, current	8,66,46,730	11,36,04,075	
Other current financial liabilities	67,88,61,115	43,97,52,271	
Total current financial liabilities	146,20,09,959	126,43,54,703	
Other current liabilities	64,40,71,353	23,50,17,040	
Provisions, current	0	0	
Current tax liabilities	1,42,53,943	1,42,53,943	
Total current liabilities	212,03,35,255	151,36,25,686	
Total liabilities	444,99,60,017	475,82,80,999	
Total equity and liabilities	463,76,78,037	1,255,38,37,418	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -116.09	[INR/shares] 4.9
Total basic earnings (loss) per share	[INR/shares] -116.09	[INR/shares] 4.9
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -116.09	[INR/shares] 4.9
Total diluted earnings (loss) per share	[INR/shares] -116.09	[INR/shares] 4.9

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	109,55,45,991	204,95,40,824
Other income	16,34,764	2,10,24,592
Total income	109,71,80,755	207,05,65,416
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	24,59,27,149	73,69,51,046
Changes in inventories of finished goods, work-in-progress and stock-in-trade	10,96,73,286	-4,47,14,990
Employee benefit expense	79,38,11,569	69,68,57,983
Finance costs	24,95,80,321	24,43,21,959
Depreciation, depletion and amortisation expense	16,18,37,312	17,20,01,215
Other expenses	184,24,48,881	25,37,12,361
Total expenses	340,32,78,518	205,91,29,574
Profit before exceptional items and tax	-230,60,97,763	1,14,35,842
Exceptional items before tax	-273,49,90,354	0
Total profit before tax	-504,10,88,117	1,14,35,842
Tax expense [Abstract]		
Current tax	0	18,76,223
Deferred tax	-122,71,12,986	-15,14,40,412
Total tax expense	-122,71,12,986	-14,95,64,189
Total profit (loss) for period from continuing operations	-381,39,75,131	16,10,00,031
Total profit (loss) for period	-381,39,75,131	16,10,00,031
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-3,93,69,270	-65,28,681
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-3,93,69,270	-65,28,681
Total other comprehensive income	-3,93,69,270	-65,28,681
Total comprehensive income	-385,33,44,401	15,44,71,350
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-3,93,69,270	-65,28,681
Total comprehensive income	-385,33,44,401	15,44,71,350
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		



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

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Items that not be classified ro profit and loss	Items that not be classified ro profit and loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-3,93,69,270	-65,28,681

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-381,39,75,131	16,10,00,031		-381,39,75,131
Changes in comprehensive income components	-3,93,69,269	-65,28,681		-3,93,69,269
Total comprehensive income	-385,33,44,400	15,44,71,350		-385,33,44,400
Other changes in equity [Abstract]				
Other additions to reserves	0	19,75,179		0
Deductions to reserves [Abstract]				
Other deductions to reserves	375,44,93,999	29,42,804		375,44,93,999
Total deductions to reserves	375,44,93,999	29,42,804		375,44,93,999
Total other changes in equity	-375,44,93,999	-9,67,625		-375,44,93,999
Total increase (decrease) in equity	-760,78,38,399	15,35,03,725		-760,78,38,399
Other equity at end of period	-14,08,20,450	746,70,17,949	731,35,14,224	-14,08,20,450

## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	16,10,00,031		-381,39,75,131	16,10,00,031
Changes in comprehensive income components	-65,28,681			
Total comprehensive income	15,44,71,350		-381,39,75,131	16,10,00,031
Other changes in equity [Abstract]				
Other additions to reserves	19,75,179		0	19,75,179
Deductions to reserves [Abstract]				
Other deductions to reserves	29,42,804		375,44,93,999	29,42,804
Total deductions to reserves	29,42,804		375,44,93,999	29,42,804
Total other changes in equity	-9,67,625		-375,44,93,999	-9,67,625
Total increase (decrease) in equity	15,35,03,725		-756,84,69,130	16,00,32,406
Other equity at end of period	746,70,17,949	731,35,14,224	-7,97,93,852	748,86,75,278

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		375,15,51,195	0	
Total deductions to reserves		375,15,51,195	0	
Total other changes in equity		-375,15,51,195	0	
Total increase (decrease) in equity		-375,15,51,195	0	
Other equity at end of period	732,86,42,872	16,35,56,212	391,51,07,407	391,51,07,407

## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]			Capital redemption reserves [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	504,88,73,011	504,88,73,011	504,88,73,011	1,59,00,000

## Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Capital redemption reserves [Member]		Retained earnings [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-381,39,75,131	16,10,00,031
Total comprehensive income	0		-381,39,75,131	16,10,00,031
Other changes in equity [Abstract]				
Other additions to reserves			0	19,75,179
Deductions to reserves [Abstract]				
Other deductions to reserves			29,42,804	29,42,804
Total deductions to reserves			29,42,804	29,42,804
Total other changes in equity			-29,42,804	-9,67,625
Total increase (decrease) in equity	0		-381,69,17,935	16,00,32,406
Other equity at end of period	1,59,00,000	1,59,00,000	-530,81,23,075	-149,12,05,140

## Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-381,39,75,131	16,10,00,031	
Total comprehensive income		-381,39,75,131	16,10,00,031	
Other changes in equity [Abstract]				
Other additions to reserves		0	19,75,179	
Deductions to reserves [Abstract]				
Other deductions to reserves		29,42,804	29,42,804	
Total deductions to reserves		29,42,804	29,42,804	
Total other changes in equity		-29,42,804	-9,67,625	
Total increase (decrease) in equity		-381,69,17,935	16,00,32,406	
Other equity at end of period	-165,12,37,546	-530,81,23,075	-149,12,05,140	-165,12,37,546

## Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity components [Member]			Equity instrument through other comprehensive income [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	-3,93,69,269	-65,28,681		-3,93,69,269
Total comprehensive income	-3,93,69,269	-65,28,681		-3,93,69,269
Total increase (decrease) in equity	-3,93,69,269	-65,28,681		-3,93,69,269
Other equity at end of period	-6,10,26,598	-2,16,57,329	-1,51,28,648	-6,10,26,598

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

..(8)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity instrument through other comprehensive income [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	0	
Changes in comprehensive income components	-65,28,681	
Total comprehensive income	-65,28,681	
Total increase (decrease) in equity	-65,28,681	
Other equity at end of period	-2,16,57,329	-1,51,28,648

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-504,10,88,117	1,14,35,842	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	24,95,80,321	24,83,31,942	
Adjustments for decrease (increase) in inventories	10,96,73,286	-4,47,14,990	
Adjustments for decrease (increase) in trade receivables, current	-49,71,61,525	-37,11,84,426	
Adjustments for decrease (increase) in other current assets	-1,32,47,868	-30,03,06,641	
Adjustments for decrease (increase) in other non-current assets	10,48,60,094	-30,07,86,741	
Adjustments for other financial assets, non-current	-17,468	-61,933	
Adjustments for other financial assets, current	0	2,53,69,133	
Adjustments for increase (decrease) in trade payables, current	-2,69,57,343	3,20,90,579	
Adjustments for increase (decrease) in other current liabilities	9,89,542	-19,02,336	
Adjustments for increase (decrease) in other non-current liabilities	-71,94,673	-2,53,11,541	
Adjustments for depreciation and amortisation expense	16,18,37,312	17,20,01,215	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	273,50,74,074	0	
Adjustments for provisions, current	95,74,69,068	0	
Adjustments for provisions, non-current	(A) 50,28,22,072	(B) 0	
Adjustments for other financial liabilities, current	23,91,08,844	27,28,04,037	
Adjustments for other financial liabilities, non-current	(C) 40,86,20,209	(D) 9,86,63,420	
Adjustments for undistributed profits of associates	-2,13,12,082	39,54,136	
Other adjustments to reconcile profit (loss)	-3,40,91,240	-77,93,846	
Other adjustments for non-cash items	8,93,07,413	3,63,73,251	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	10,60,788	0	
Total adjustments for reconcile profit (loss)	500,30,44,988	-17,03,83,013	
Net cash flows from (used in) operations	-3,80,43,129	-15,89,47,171	
Income taxes paid (refund)	14,19,200	8,88,526	
Net cash flows from (used in) operating activities	-3,94,62,329	-15,98,35,697	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	2,75,12,576	39,69,63,777	
Proceeds from sales of investment property	9,28,38,510	35,00,000	
Net cash flows from (used in) investing activities	6,53,25,934	-39,34,63,777	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	22,93,05,897	79,73,97,968	
Dividends paid	25,08,697	0	
Other inflows (outflows) of cash	-24,95,80,321	-24,83,31,942	
Net cash flows from (used in) financing activities	-2,27,83,121	54,90,66,026	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	30,80,484	-42,33,448	
Net increase (decrease) in cash and cash equivalents	30,80,484	-42,33,448	
Cash and cash equivalents cash flow statement at end of period	1,25,75,877	94,95,393	1,37,28,841

**Footnotes**

(A) Provision for Doubtful Capital Advances : 2159233 Provision for Doubtful Other Non Current Advances : 190578573 Provision for Doubtful Advance Given to Suppliers : 1006267 Provision for Doubtful Other Current Advances : 309077999

(B) Provision for Doubtful Capital Advances : 0 Provision for Doubtful Other Non Current Advances : 0 Provision for Doubtful Advance Given to Suppliers : 0 Provision for Doubtful Other Current Advances : 0

(C) Increase/(decrease) in other current liabilities : 408620209

(D) Increase/(decrease) in other current liabilities : 98663420

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (33) [See below]	NA

## Textual information (33)

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

#### 1 COMPANY INFORMATION

Darjeeling Organic Tea Estates Private Limited (the Company) was incorporated in India on 13th January 2009. The Company is domiciled in India having its registered office at C/o Regus Grandeur Offices Private Limited, PS Arcadia, 9th Floor, 4A Abanindra Nath Thakur Sarani, Kolkata – 700016 (shifted from 34A METCALFE STREET 7TH FLOOR, Kolkata 700 088 since 7th October' 2020). The Company is engaged in the Cultivation and Manufacturing of Tea and other agricultural products.

#### 2 Basis of Preparation of Financial Statements

##### 2.1 Statement of Compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements.

The Company's financial performance has been adversely affected due to downturn of the tea industry, lack of working capital support from banks and operational issues mainly because of increased cost of production and adverse weather conditions. However, the Company could mitigate part of the increased cost through several cost reduction measures and increase in sales prices. The company has been facing severe working capital constraints and external factors beyond the control of the Company. The liquidity issues faced by the Company are being discussed with the lenders and shareholders. The company is exploring various fund raise options to ease of liquidity constraints on the company. Additionally, the Company is taking various cost reduction measures which shall improve its operational efficiencies. The management is confident that the Company will be able to generate sufficient cash flows through additional fund raise and profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, financial statements have been prepared on a going concern basis.

All Assets and Liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The financial statements are presented in Indian Rupees (Rs.), which is the Company's functional currency.

##### 2.2 Basis of Measurement

The financial statements have been prepared on a historical cost basis (which includes deemed cost as per Ind AS 101), except for the following assets and liabilities which have been measured at fair value:

- (i) Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).
- (ii) Defined benefits plans - Plan assets measured at fair value
- (iii) Certain Biological Assets (Including Unplucked Green leaves) - measured at Fair Value less cost to sell.

##### [A] Exemptions from requirement of Other IND AS

##### A-1 ] Deemed cost for Property, Plant and Equipment

The Company has elected to measure all its Property, Plant and Equipments at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS.

##### [A-2 ] Business Combination

The Company has not elected to apply IND AS 103- Business Combination , retrospectively to past business combination that are occurred before the date of transition to IND AS.

##### [A-3 ] Lease

The Company has assessed the classification of each element as finance or operating lease at the date of transition to Ind AS on the basis of the facts and circumstances existing as at that date.

##### [B] Mandatory Exceptions from retrospective application

The Company has applied the following exceptions to the retrospective application of Ind AS as mandatorily required under Ind AS 101.

##### [B-1] Estimates

On assessment of the estimates made under the Previous GAAP financial statements, the Company has concluded that there is no necessity to revise the estimates under Ind AS, as there is no objective evidence of an error in those estimates. However, estimates that were required under Ind AS but not required under Previous GAAP are made by the Company for the relevant reporting dates reflecting conditions existing as at that date.

These are as under:

- Fair Valuation of financial instrument.
- Impairment of financial assets based on expected credit loss model
- Determination of the discounted value for financial instruments carried at amortised cost
- Biological asset measured at Fair Value less Cost to Sell

##### [B-2] Classification and measurement of Financial Assets

The classification of financial assets to be measured at amortised cost or fair value through other comprehensive income or through profit & loss is made on the basis of the facts and circumstances that existed on the date of transition to Ind AS.

##### [C] New and amended standards adopted by the Company

#### [C-1] IND AS 116 Leases

Ind AS 116 was notified by the Ministry of Corporate Affairs and it is applicable for annual reporting periods beginning on or after 1 April 2019. The Company also owns 14 tea estates in Darjeeling under long term lease. The impact of this AS is not substantial with regard to the size of the company and it does not materially impact the financial statement of the company and hence the management has decided not to follow this Ind AS.

### 2.4 KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses and disclosure of contingent liabilities. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the following notes:

#### 2.4.1 Defined Benefit Plans

The cost and the present value of the defined benefit gratuity plan are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in future. These include the determination of appropriate discount rate, estimating future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. For further details refer Note 40.

#### 2.4.2 Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See Note 44 for further disclosures.

#### 2.4.3 Depreciation and amortisation

Depreciation and amortisation is based on management estimates of the future useful lives of the property, plant and equipment. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortisation charges.

#### 2.4.4 Provisions and Contingencies

Provisions and contingencies are based on Management's best estimate of the liabilities based on the facts known at the Balance Sheet date.

#### 2.4.5 Taxation

The Company is engaged in agricultural activities and accordingly, significant judgement is involved in determining the tax liability for the Company. Also there are many transactions and calculations during the ordinary course of business for which the ultimate tax determination is uncertain. Further judgement is involved in determining the deferred tax position on the balance sheet date.

#### 2.4.6 Fair Value of Biological Assets

The fair value of Biological Assets is determined based on the Selling Price of Finished Goods less Cost of Sales and Manufacturing Cost.

### 3 SIGNIFICANT ACCOUNTING POLICIES

#### 3.1 Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being received.

The specific recognition criteria described below are met before revenue is recognised:

##### Sale of Goods

Revenue from the sale of goods is recognised when all significant risks and rewards of ownership of the goods are transferred to the buyer, as per the terms of the contract and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. In Case of Auction Sales, revenue is recognised on Completion of Auction and in case of consignment sales, revenue is recognised on receiving information from the consignee.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment. It excludes sales tax, Value added tax (VAT), Goods and Service Tax, Trade Discounts, Volume Rebates and Returns.

##### Interest Income

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

##### Dividend Income

Revenue is recognised when the right to receive the payment is established by the reporting date.

#### 3.2 Property, Plant and Equipment

Property, Plant and Equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses (i.e. as per



Cost Model), if any. Cost comprises purchase price including import duties and other non-refundable duties and taxes, borrowing cost if capitalization criteria are met and other directly attributable cost for bringing the Assets to its present location and condition. Freehold Land is however carried at Historical Cost.

Bearer Plants (comprising of mature tea bushes and shade trees) which is used in the production or supply of agriculture produce and expected to bear produce for more than a period of twelve months are capitalized as a part of Property, Plant & Equipment. The cost of Bearer Plant includes all cost incurred till the plants are ready for commercial harvest which includes the cost of land preparation, new planting and maintenance of newly planted bushes until maturity. Bearer Plants are depreciated from the date when they are ready for commercial harvest.

"The cost of replacing part of an item of Property, Plant and Equipment is recognised in the carrying amount of the item only when it is probable that future economic benefits embodied within the part will flow to the Company and the cost of the item/part can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred. When parts of an item of Property, Plant and Equipment have different useful lives, they are accounted for as separate items (major components) of Property, Plant and Equipment."

Gains or losses arising on retirement or disposal of Property, Plant and Equipment are recognised in the Statement of Profit and Loss.

Property, Plant and Equipment which are not ready for intended use as on the date of Balance sheet are disclosed as "Capital Work-in-progress". Immature bearer plants, including the cost incurred for procurement of new seeds and maintenance of nurseries, are carried at cost less any recognized impairment losses under capital work-in-progress. Costs incurred for infilling including block infilling are generally recognized in the Statement of Profit and Loss unless there is a significant increase in the yield of the sections, in which case such costs are capitalized and depreciated over the remaining useful life of the respective sections.

Items of Property, Plant and Equipment acquired through exchange of non-monetary assets are measured at fair value, unless the exchange transaction lacks commercial substance or the fair value of either the asset received or asset given up is not reliably measurable, in which case the asset exchanged is recorded at the carrying amount of the asset given up.

The Assets which are held for Sale shall be reclassified to Current Assets only if its carrying amount will be recovered principally through a sale transaction (within one year) rather than through continuing use.

"Depreciation and Amortization:-

Depreciation on the Company's Fixed Assets has been charged on the following basis:

i) Depreciation on the fixed assets have been charged on the written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II of the Companies Act, 2013.

"

In respect of the following assets, useful lives different from Schedule II have been considered on the basis of technical evaluation, as under:-

- Depreciation on Bearer Plants has been provided on Straight Line Basis at the rates determined considering useful lives of tea bushes of 75 Years to 150 Years. The Residual Value in case of Bearer Plants has been considered to be 1% of Original Cost.

- Depreciation on Building has been provided on WDV Basis at the rates determined considering useful lives of 75 year. The Residual Value in case of Building has been considered to be 10% of Original Cost.

- Depreciation on Plant & Machinery has been provided on WDV Basis at the rates determined considering useful lives of 37 year.

- Depreciation on Motor Vehicles has been provided on WDV Basis at the rates determined considering useful lives of 10 year. The Residual Value in case of Building has been considered to be 3.09% of Original Cost.

"The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period and the effect of any changes in estimate is accounted for on a prospective basis.

"

### 3.3 "Intangible Assets :

"

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight line basis over the estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less impairment losses.

The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g., patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g., computer software, design, prototypes) or commercial obsolescence (e.g., lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite.

"Intangible assets of the Company with finite useful lives comprise acquired computer software. Cost of software is capitalised where it is expected to provide future enduring economic benefits.

Capitalisation costs include licence fees and cost of implementation / system integration services. The costs are capitalised in the year in which the relevant software is implemented for use and is amortised across a period not exceeding 10 years. Expenses incurred on upgradation / enhancements is charged off as revenue expenditure unless they bring similar significant additional benefits."

The company owns trademarks in the names of various gardens owned by the company to prevent misuse of these names. As the Trademarks are not intended for contributing for future economic benefits, its cost cannot be reliably estimated. As the aforementioned conditions do not satisfy, the same have not been capitalised in the Books of Accounts by the management..

### 3.4 "Non Current Assets held for Sale

Non-current assets or disposal groups comprising assets and liabilities are classified as 'held for sale' when all of the following criteria are met : (i) decision has been made to sell. (ii) the assets are available for immediate sale in its present condition (iii) the assets are being actively marketed and (iv) sale has been agreed or is expected to be concluded within 12 months of the Balance Sheet date.

Subsequently, such non-current assets and disposal groups classified as held for sale are measured at the lower of its carrying value and fair value less costs to sell. Non-current assets held for sale are not depreciated or amortised.

"

### 3.5 "Investment Property

Investment Property comprises Free-Hold Lands that are held for Capital Appreciation as it has been held for a currently undetermined future use and are recognised at cost.

An Investment Property are derecognised either when they are disposed off or when they are permanently withdrawn from use and no future economic benefit is expected. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in statement of profit and loss in the period of derecognition."

### 3.6 Lease

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date, whether fulfillment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset even if that right is not explicitly specified in an arrangement.

Leases in which a substantial portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments and receipts under such leases are recognised to the Statement of Profit and Loss on a straight-line basis over the term of the lease unless the lease payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, in which case the same are recognised as an expense in line with the contractual term.

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards incidental to ownership to the lessee. Assets acquired under finance lease are capitalized at lower of the fair value and the present value of minimum lease payment.

### 3.7 Impairment of non-financial assets

As at each balance sheet date, the Company assesses whether there is an indication that an asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, if any, the Company determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.

Recoverable amount is determined:-

- a) In the case of an individual asset, at the higher of the fair value less cost to sell and the value in use ; and
- b) In the case of cash generating unit (a group of asset that generates identified, independent cash flow), at the higher of the cash generating unit's fair value less cost to sell and the value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discounting rate that reflect the current market assessment of the time value of the money and the risk specific to the asset. In determining fair value less cost of disposal, recent market transaction is taken into account. If no such transaction can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

### 3.8 Financial Instruments

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

#### a) Financial Assets

Initial Recognition and measurement of Financial Assets

All financial assets are recognised initially at fair value plus or minus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, in the same manner as described in subsequent measurement.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e. the date the Company commits to purchase or sell the asset

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- (a) Financial assets at amortised cost
- (b) Financial assets at fair value through other comprehensive income (FVTOCI)
- (c) Financial assets at fair value through profit or loss (FVTPL)
- (d) Equity instruments measured at fair value through other comprehensive income (FVTOCI)

#### (a) Financial assets at amortised cost

A financial asset that meets the following two conditions is measured at amortised cost (net of any write down for impairment) unless the asset is designated at fair value through profit or loss under the fair value option.

- i) Business model test : The objective of the Company's business model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).
- ii) Cash flow characteristics test : The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

Effective Interest Rate (EIR) method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts ) through the expected life of the debt instrument or where appropriate, a shorter period to the net carrying amount on initial recognition

#### (b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option.

- i) Business model test : The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
- ii) Cash flow characteristics test : The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

#### (c) Financial assets at fair value through profit or loss (FVTPL)

FVTPL is a residual category for financial assets. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a financial asset, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch') that would otherwise arise from measuring financial assets and financial liabilities or recognising the gains or losses on them on different bases.

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and

loss.

(d) Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If an equity investment is not held for trading, an irrecoverable election is made at initial recognition to measure it at fair value through other comprehensive income with only dividend income recognised in the statement of profit and loss.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from other comprehensive income to statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss

**Derecognition**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's financial statement) when:

- (a) The rights to receive cash flows from the asset have expired, or
- (b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either:
  - (i) the Company has transferred substantially all the risks and rewards of the asset, or
  - (ii) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

**Write Off**

An entity shall directly reduce the gross carrying amount of a Financial Asset when the entity has no reasonable expectation of recovering a financial asset in its entirety or for a portion thereof.

**Impairment of financial assets**

The Company applies expected credit losses (ECL) model for measurement and recognition of impairment loss on the following financial assets:

- (a) Financial assets measured at amortised cost
- (b) Financial assets measured at fair value through other comprehensive income (FVTOCI)

Expected Credit Losses are measured through either 12 month ECL or lifetime ECL and it is assessed as following:

For recognition of impairment loss on financial assets, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in the subsequent period, credit quality of the instrument improves, such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

The Company follows a provision matrix to determine impairment loss allowance on the portfolio of trade receivables. The provision matrix is based on its historical observed default rates over the expected life of the trade receivables and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward looking estimates are analysed.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

## b Financial liabilities

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include loans and borrowings, trade and other payables and derivative financial instruments.

**Subsequent measurement**

The measurement of financial liabilities depends on their classification, as described below:

- (a) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied.

- (b) Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the

EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

(c) Financial Guarantee Contracts

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

3.9 Cash and cash equivalents

"Cash and cash equivalent in the balance sheet comprises cash in hand, cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash in hand, cash at banks and short-term deposits, as defined above, net of outstanding bank overdrafts, if any, as they are considered an integral part of the cash management."

3.10 Foreign currency Transactions

The Company's financial statements are presented in Indian Rupee (Rs.) which is also Company's functional currency. Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rates prevailing on the date of transaction. At each balance sheet date, foreign currency monetary items are reported using the closing exchange rate. Exchange rate differences that arise on settlement of monetary items or on translating of monetary items at each balance sheet reporting date at the closing rate are recognised as income or expense in the period in which they arise except exchange difference on monetary items that qualify as a hedging instrument in a cash flow hedge are recognised initially in OCI to the extent the hedge is effective. 1

Non-monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rates prevailing at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are reported using the exchange rates prevailing at the date when fair value is determined.

When a gain or loss on non-monetary items is recognised in OCI any exchange component of that gain / loss shall be recognised in OCI, conversely when a gain or loss on a non-monetary item is recognised in Profit / loss any exchange component of that gain/loss shall be recognised in Profit / Loss.

3.11 Fair Value Measurement:

The Company measures financial instruments, such as, derivatives etc. at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (a) In the principal market for the asset or liability, or
  - (b) In the absence of a principal market, in the most advantageous market for the asset or liability
- The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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

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

3.12 Inventories

"Raw materials including harvested tea leaves, produced from own gardens are measured at lower of cost and net realisable value. Cost being the fair value less cost to sell at the point of harvest of tea leaves.

Raw materials of purchased tea leaves, Stores and Spare parts and Finished Goods are stated at lower of cost and net realisable value. In case of Stores & Spare Parts, Cost is determined using Weighted Average Cost method. Finished goods include cost of conversion and other cost incurred for bringing the inventories to their present location and condition and Traded Goods includes purchase price and other cost incurred for bringing the inventories to their present location and condition.

Stock of Traded Goods are valued at Cost.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated

costs necessary to make the sale."

### 3.13 Biological Assets

Tea leaves growing on tea bushes are measured at fair value less cost to sell with changes in fair value recognised in Statement of profit and loss.

### 3.14 Employee Benefits

#### Short Term Employee Benefits

Short term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be settled wholly before twelve months after the year end, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. It includes Salary, wages, paid annual leave.

#### Post Employment Benefits

##### Defined Contribution Plan

Retirement benefits in the form of contribution to Provident fund are defined contribution plans. The contributions are charged to the statement of profit and loss as and when due monthly and are paid to the Government administered Provident Fund towards which the Company has no further obligation beyond its monthly contribution.

##### Defined benefit plans:

The Company operates defined benefit plan viz., gratuity. The costs of providing benefits under this plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for the plan using the projected unit credit method.

##### Defined benefit costs are comprised of:

- a ) service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- b ) Net interest expense or income; and
- c) Re-measurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs. Re-measurement of net defined benefit liability/ asset pertaining to gratuity comprise actuarial gains/ losses (i.e. changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions) and is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

### 3.15 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period in which it is incurred.

Borrowing costs include interest expense calculated using the effective interest rate method as described in Ind AS 109- Financial Instruments, finance charges in respect of finance leases are recognised in accordance with Ind AS 17- Leases and exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

### 3.16 Government Grants

Government grants and subsidies are recognised at Fair Value when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received. When the grant or subsidy from the Government relates to revenue, it is accrued and shown as income in the period in which the right to receive grant is established. Government grants relating to the acquisition/construction of property, plant and equipment are included in non current liabilities as deferred government grant and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other Operating income.

### 3.17 Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

#### Current Tax

Current income tax represents the tax currently payable on the taxable income for the year and any adjustment to the tax in respect of the previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

#### Deferred Tax

Deferred tax is provided using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates ( and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside the statement of profit and loss. Deferred tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

"Deferred tax assets and liabilities are offset only if:

- (i) entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- (ii) deferred tax assets and the deferred tax liabilities relate to the income taxes levied by the same taxation authority."

Current and deferred tax is recognised in the statement of profit and loss, except to the extent that it relates to items recognised in the Other Comprehensive Income or directly in equity. In this case, tax is also recognised in other comprehensive income or directly in equity, respectively.

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each balance sheet date and the carrying amount of MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal tax during the specified period.

### 3.18 Provisions, Contingent Liabilities and Contingent Assets

## General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

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

### Contingent Liabilities and Assets

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are not recognised but disclosed in the financial statements when economic inflow is probable.

### 3.19 Earnings per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period after deducting any attributable tax thereto for the period by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

### 3.20 Current and Non-current Classification

The Company presents assets and liabilities in the balance sheet based on current/ non current classification.

An asset is current when:

- It is expected to be realised or intended to be sold or consumed in normal operating cycle (twelve months),
- It is held primarily for the purpose of trading,
- It is expected to be realised within twelve months after the reporting period,
- It is cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle (twelve months),
  - It is held primarily for the purpose of trading,
  - It is due to be settled within twelve months after the reporting period,
- Or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

### 3.21 Business Combination

Business combinations, if any, are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Company. The consideration transferred in the acquisition and the identifiable assets acquired and liabilities assumed are recognised at fair values on their acquisition date. Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the Goodwill computed as per IND AS 103 is negative, the acquirer needs to reassess the identification and measurement of the acquiree's identifiable assets, liabilities and contingent liabilities and the measurement of the cost of combination. If negative goodwill remains, this is recognised immediately in OCI and accumulated in equity as Capital Reserve. The Company recognises any non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. The Company recognises any non-controlling interest in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets. Consideration transferred does not include amounts related to settlement of pre-existing relationships. Such amounts are recognised in the Statement of Profit and Loss.

Transaction costs are expensed as incurred, other than those incurred in relation to the issue of debt or equity securities. Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognised in the statement of Profit and Loss.

If there is an acquisition of an asset or a group of assets that does not constitute a business. In such cases the Company shall identify and recognise the individual identifiable assets acquired (including those assets that meet the definition of, and recognition criteria for, intangible assets in Ind AS 38, Intangible Assets) and liabilities assumed. The cost of the group shall be allocated to the individual identifiable assets and liabilities on the basis of their relative fair values at the date of purchase. Such a transaction or event does not give rise to goodwill.

### 3.23 Research & Development:

Revenue expenditure on Research and Development is recognised as a charge in the Statement Profit and Loss. Capital expenditure on assets acquired for Research and Development is added to Property, Plant and Equipment, if any.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (34) [See below]	NA
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (35) [See below]	NA

**Textual information (34)****Statement of Ind AS compliance [Text Block]****Basis of Preparation of Financial Statements****2.1 Statement of Compliance**

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements.

The Company's financial performance has been adversely affected due to downturn of the tea industry, lack of working capital support from banks and operational issues mainly because of increased cost of production and adverse weather conditions. However, the Company could mitigate part of the increased cost through several cost reduction measures and increase in sales prices. The company has been facing severe working capital constraints and external factors beyond the control of the Company. The liquidity issues faced by the Company are being discussed with the lenders and shareholders. The company is exploring various fund raise options to ease of liquidity constraints on the company. Additionally, the Company is taking various cost reduction measures which shall improve its operational efficiencies. The management is confident that the Company will be able to generate sufficient cash flows through additional fund raise and profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, financial statements have been prepared on a going concern basis.

All Assets and Liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The financial statements are presented in Indian Rupees (Rs.), which is the Company's functional currency.

## Textual information (35)

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

#### 1 COMPANY INFORMATION

Darjeeling Organic Tea Estates Private Limited (the Company) was incorporated in India on 13th January 2009. The Company is domiciled in India having its registered office at C/o Regus Grandeur Offices Private Limited, PS Arcadia, 9th Floor, 4A Abanindra Nath Thakur Sarani, Kolkata – 700016 (shifted from 34A METCALFE STREET 7TH FLOOR, Kolkata 700 088 since 7th October' 2020). The Company is engaged in the Cultivation and Manufacturing of Tea and other agricultural products.

#### 2 Basis of Preparation of Financial Statements

##### 2.1 Statement of Compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements.

The Company's financial performance has been adversely affected due to downturn of the tea industry, lack of working capital support from banks and operational issues mainly because of increased cost of production and adverse weather conditions. However, the Company could mitigate part of the increased cost through several cost reduction measures and increase in sales prices. The company has been facing severe working capital constraints and external factors beyond the control of the Company. The liquidity issues faced by the Company are being discussed with the lenders and shareholders. The company is exploring various fund raise options to ease of liquidity constraints on the company. Additionally, the Company is taking various cost reduction measures which shall improve its operational efficiencies. The management is confident that the Company will be able to generate sufficient cash flows through additional fund raise and profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, financial statements have been prepared on a going concern basis.

All Assets and Liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The financial statements are presented in Indian Rupees (Rs.), which is the Company's functional currency.

##### 2.2 Basis of Measurement

The financial statements have been prepared on a historical cost basis (which includes deemed cost as per Ind AS 101), except for the following assets and liabilities which have been measured at fair value:

- (i) Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).
- (ii) Defined benefits plans - Plan assets measured at fair value
- (iii) Certain Biological Assets (Including Unplucked Green leaves) - measured at Fair Value less cost to sell.

##### [A] Exemptions from requirement of Other IND AS

##### A-1 ] Deemed cost for Property, Plant and Equipment

The Company has elected to measure all its Property, Plant and Equipments at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS.

##### [A-2 ] Business Combination

The Company has not elected to apply IND AS 103- Business Combination , retrospectively to past business combination that are occurred before the date of transition to IND AS.

##### [A-3 ] Lease

The Company has assessed the classification of each element as finance or operating lease at the date of transition to Ind AS on the basis of the facts and circumstances existing as at that date.

##### [B] Mandatory Exceptions from retrospective application

The Company has applied the following exceptions to the retrospective application of Ind AS as mandatorily required under Ind AS 101.

##### [B-1] Estimates

On assessment of the estimates made under the Previous GAAP financial statements, the Company has concluded that there is no necessity to revise the estimates under Ind AS, as there is no objective evidence of an error in those estimates. However, estimates that were required under Ind AS but not required under Previous GAAP are made by the Company for the relevant reporting dates reflecting conditions existing as at that date.

These are as under:

- Fair Valuation of financial instrument.
- Impairment of financial assets based on expected credit loss model
- Determination of the discounted value for financial instruments carried at amortised cost
- Biological asset measured at Fair Value less Cost to Sell

##### [B-2] Classification and measurement of Financial Assets

The classification of financial assets to be measured at amortised cost or fair value through other comprehensive income or through profit & loss is made on the basis of the facts and circumstances that existed on the date of transition to Ind AS.

##### [C] New and amended standards adopted by the Company



#### [C-1] IND AS 116 Leases

Ind AS 116 was notified by the Ministry of Corporate Affairs and it is applicable for annual reporting periods beginning on or after 1 April 2019. The Company also owns 14 tea estates in Darjeeling under long term lease. The impact of this AS is not substantial with regard to the size of the company and it does not materially impact the financial statement of the company and hence the management has decided not to follow this Ind AS.

### 2.4 KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses and disclosure of contingent liabilities. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the following notes:

#### 2.4.1 Defined Benefit Plans

The cost and the present value of the defined benefit gratuity plan are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in future. These include the determination of appropriate discount rate, estimating future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. For further details refer Note 40.

#### 2.4.2 Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See Note 44 for further disclosures.

#### 2.4.3 Depreciation and amortisation

Depreciation and amortisation is based on management estimates of the future useful lives of the property, plant and equipment. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortisation charges.

#### 2.4.4 Provisions and Contingencies

Provisions and contingencies are based on Management's best estimate of the liabilities based on the facts known at the Balance Sheet date.

#### 2.4.5 Taxation

The Company is engaged in agricultural activities and accordingly, significant judgement is involved in determining the tax liability for the Company. Also there are many transactions and calculations during the ordinary course of business for which the ultimate tax determination is uncertain. Further judgement is involved in determining the deferred tax position on the balance sheet date.

#### 2.4.6 Fair Value of Biological Assets

The fair value of Biological Assets is determined based on the Selling Price of Finished Goods less Cost of Sales and Manufacturing Cost.

### 3 SIGNIFICANT ACCOUNTING POLICIES

#### 3.1 Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being received.

The specific recognition criteria described below are met before revenue is recognised:

##### Sale of Goods

Revenue from the sale of goods is recognised when all significant risks and rewards of ownership of the goods are transferred to the buyer, as per the terms of the contract and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. In Case of Auction Sales, revenue is recognised on Completion of Auction and in case of consignment sales, revenue is recognised on receiving information from the consignee.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment. It excludes sales tax, Value added tax (VAT), Goods and Service Tax, Trade Discounts, Volume Rebates and Returns.

##### Interest Income

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

##### Dividend Income

Revenue is recognised when the right to receive the payment is established by the reporting date.

#### 3.2 Property, Plant and Equipment

Property, Plant and Equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses (i.e. as per

Cost Model), if any. Cost comprises purchase price including import duties and other non-refundable duties and taxes, borrowing cost if capitalization criteria are met and other directly attributable cost for bringing the Assets to its present location and condition. Freehold Land is however carried at Historical Cost.

Bearer Plants (comprising of mature tea bushes and shade trees) which is used in the production or supply of agriculture produce and expected to bear produce for more than a period of twelve months are capitalized as a part of Property, Plant & Equipment. The cost of Bearer Plant includes all cost incurred till the plants are ready for commercial harvest which includes the cost of land preparation, new planting and maintenance of newly planted bushes until maturity. Bearer Plants are depreciated from the date when they are ready for commercial harvest.

"The cost of replacing part of an item of Property, Plant and Equipment is recognised in the carrying amount of the item only when it is probable that future economic benefits embodied within the part will flow to the Company and the cost of the item/part can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred. When parts of an item of Property, Plant and Equipment have different useful lives, they are accounted for as separate items (major components) of Property, Plant and Equipment."

Gains or losses arising on retirement or disposal of Property, Plant and Equipment are recognised in the Statement of Profit and Loss.

Property, Plant and Equipment which are not ready for intended use as on the date of Balance sheet are disclosed as "Capital Work-in-progress". Immature bearer plants, including the cost incurred for procurement of new seeds and maintenance of nurseries, are carried at cost less any recognized impairment losses under capital work-in-progress. Costs incurred for infilling including block infilling are generally recognized in the Statement of Profit and Loss unless there is a significant increase in the yield of the sections, in which case such costs are capitalized and depreciated over the remaining useful life of the respective sections.

Items of Property, Plant and Equipment acquired through exchange of non-monetary assets are measured at fair value, unless the exchange transaction lacks commercial substance or the fair value of either the asset received or asset given up is not reliably measurable, in which case the asset exchanged is recorded at the carrying amount of the asset given up.

The Assets which are held for Sale shall be reclassified to Current Assets only if its carrying amount will be recovered principally through a sale transaction (within one year) rather than through continuing use.

"Depreciation and Amortization:-

Depreciation on the Company's Fixed Assets has been charged on the following basis:

i) Depreciation on the fixed assets have been charged on the written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II of the Companies Act, 2013.

"

In respect of the following assets, useful lives different from Schedule II have been considered on the basis of technical evaluation, as under:-

- Depreciation on Bearer Plants has been provided on Straight Line Basis at the rates determined considering useful lives of tea bushes of 75 Years to 150 Years. The Residual Value in case of Bearer Plants has been considered to be 1% of Original Cost.

- Depreciation on Building has been provided on WDV Basis at the rates determined considering useful lives of 75 year. The Residual Value in case of Building has been considered to be 10% of Original Cost.

- Depreciation on Plant & Machinery has been provided on WDV Basis at the rates determined considering useful lives of 37 year.

- Depreciation on Motor Vehicles has been provided on WDV Basis at the rates determined considering useful lives of 10 year. The Residual Value in case of Building has been considered to be 3.09% of Original Cost.

"The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period and the effect of any changes in estimate is accounted for on a prospective basis.

"

### 3.3 "Intangible Assets :

"

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight line basis over the estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less impairment losses.

The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g., patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g., computer software, design, prototypes) or commercial obsolescence (e.g., lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite.

"Intangible assets of the Company with finite useful lives comprise acquired computer software. Cost of software is capitalised where it is expected to provide future enduring economic benefits.

Capitalisation costs include licence fees and cost of implementation / system integration services. The costs are capitalised in the year in which the relevant software is implemented for use and is amortised across a period not exceeding 10 years. Expenses incurred on upgradation / enhancements is charged off as revenue expenditure unless they bring similar significant additional benefits."

The company owns trademarks in the names of various gardens owned by the company to prevent misuse of these names. As the Trademarks are not intended for contributing for future economic benefits, its cost cannot be reliably estimated. As the aforementioned conditions do not satisfy, the same have not been capitalised in the Books of Accounts by the management..

### 3.4 "Non Current Assets held for Sale

Non-current assets or disposal groups comprising assets and liabilities are classified as 'held for sale' when all of the following criteria are met : (i) decision has been made to sell. (ii) the assets are available for immediate sale in its present condition (iii) the assets are being actively marketed and (iv) sale has been agreed or is expected to be concluded within 12 months of the Balance Sheet date.

Subsequently, such non-current assets and disposal groups classified as held for sale are measured at the lower of its carrying value and fair value less costs to sell. Non-current assets held for sale are not depreciated or amortised.

"

### 3.5 "Investment Property

Investment Property comprises Free-Hold Lands that are held for Capital Appreciation as it has been held for a currently undetermined future use and are recognised at cost.

An Investment Property are derecognised either when they are disposed off or when they are permanently withdrawn from use and no future economic benefit is expected. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in statement of profit and loss in the period of derecognition."

### 3.6 Lease

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date, whether fulfillment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset even if that right is not explicitly specified in an arrangement.

Leases in which a substantial portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments and receipts under such leases are recognised to the Statement of Profit and Loss on a straight-line basis over the term of the lease unless the lease payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, in which case the same are recognised as an expense in line with the contractual term.

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards incidental to ownership to the lessee. Assets acquired under finance lease are capitalized at lower of the fair value and the present value of minimum lease payment.

### 3.7 Impairment of non-financial assets

As at each balance sheet date, the Company assesses whether there is an indication that an asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, if any, the Company determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.

Recoverable amount is determined:-

- a) In the case of an individual asset, at the higher of the fair value less cost to sell and the value in use ; and
- b) In the case of cash generating unit (a group of asset that generates identified, independent cash flow), at the higher of the cash generating unit's fair value less cost to sell and the value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discounting rate that reflect the current market assessment of the time value of the money and the risk specific to the asset. In determining fair value less cost of disposal, recent market transaction is taken into account. If no such transaction can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

### 3.8 Financial Instruments

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

#### a) Financial Assets

Initial Recognition and measurement of Financial Assets

All financial assets are recognised initially at fair value plus or minus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, in the same manner as described in subsequent measurement.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e. the date the Company commits to purchase or sell the asset

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- (a) Financial assets at amortised cost
- (b) Financial assets at fair value through other comprehensive income (FVTOCI)
- (c) Financial assets at fair value through profit or loss (FVTPL)
- (d) Equity instruments measured at fair value through other comprehensive income (FVTOCI)

#### (a) Financial assets at amortised cost

A financial asset that meets the following two conditions is measured at amortised cost (net of any write down for impairment) unless the asset is designated at fair value through profit or loss under the fair value option.

- i) Business model test : The objective of the Company's business model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).
- ii) Cash flow characteristics test : The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

Effective Interest Rate (EIR) method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts ) through the expected life of the debt instrument or where appropriate, a shorter period to the net carrying amount on initial recognition

#### (b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option.

- i) Business model test : The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
- ii) Cash flow characteristics test : The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

#### (c) Financial assets at fair value through profit or loss (FVTPL)

FVTPL is a residual category for financial assets. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a financial asset, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch') that would otherwise arise from measuring financial assets and financial liabilities or recognising the gains or losses on them on different bases.

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and

loss.

(d) Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If an equity investment is not held for trading, an irrecoverable election is made at initial recognition to measure it at fair value through other comprehensive income with only dividend income recognised in the statement of profit and loss.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from other comprehensive income to statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss

**Derecognition**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's financial statement) when:

- (a) The rights to receive cash flows from the asset have expired, or
- (b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either:
  - (i) the Company has transferred substantially all the risks and rewards of the asset, or
  - (ii) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

**Write Off**

An entity shall directly reduce the gross carrying amount of a Financial Asset when the entity has no reasonable expectation of recovering a financial asset in its entirety or for a portion thereof.

**Impairment of financial assets**

The Company applies expected credit losses (ECL) model for measurement and recognition of impairment loss on the following financial assets:

- (a) Financial assets measured at amortised cost
- (b) Financial assets measured at fair value through other comprehensive income (FVTOCI)

Expected Credit Losses are measured through either 12 month ECL or lifetime ECL and it is assessed as following:

For recognition of impairment loss on financial assets, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in the subsequent period, credit quality of the instrument improves, such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

The Company follows a provision matrix to determine impairment loss allowance on the portfolio of trade receivables. The provision matrix is based on its historical observed default rates over the expected life of the trade receivables and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward looking estimates are analysed.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

## b Financial liabilities

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include loans and borrowings, trade and other payables and derivative financial instruments.

**Subsequent measurement**

The measurement of financial liabilities depends on their classification, as described below:

- (a) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied.

- (b) Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the

EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

#### (c) Financial Guarantee Contracts

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

#### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

### 3.9 Cash and cash equivalents

"Cash and cash equivalent in the balance sheet comprises cash in hand, cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash in hand, cash at banks and short-term deposits, as defined above, net of outstanding bank overdrafts, if any, as they are considered an integral part of the cash management."

### 3.10 Foreign currency Transactions

The Company's financial statements are presented in Indian Rupee (Rs.) which is also Company's functional currency.

Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rates prevailing on the date of transaction. At each balance sheet date, foreign currency monetary items are reported using the closing exchange rate. Exchange rate differences that arise on settlement of monetary items or on translating of monetary items at each balance sheet reporting date at the closing rate are recognised as income or expense in the period in which they arise except exchange difference on monetary items that qualify as a hedging instrument in a cash flow hedge are recognised initially in OCI to the extent the hedge is effective. 1

Non-monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rates prevailing at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are reported using the exchange rates prevailing at the date when fair value is determined.

When a gain or loss on non-monetary items is recognised in OCI any exchange component of that gain / loss shall be recognised in OCI, conversely when a gain or loss on a non-monetary item is recognised in Profit / loss any exchange component of that gain/loss shall be recognised in Profit / Loss.

### 3.11 Fair Value Measurement:

The Company measures financial instruments, such as, derivatives etc. at fair value at each balance sheet date.

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

- (a) In the principal market for the asset or liability, or
  - (b) In the absence of a principal market, in the most advantageous market for the asset or liability
- The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

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

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

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

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

### 3.12 Inventories

"Raw materials including harvested tea leaves, produced from own gardens are measured at lower of cost and net realisable value. Cost being the fair value less cost to sell at the point of harvest of tea leaves.

Raw materials of purchased tea leaves, Stores and Spare parts and Finished Goods are stated at lower of cost and net realisable value. In case of Stores & Spare Parts, Cost is determined using Weighted Average Cost method. Finished goods include cost of conversion and other cost incurred for bringing the inventories to their present location and condition and Traded Goods includes purchase price and other cost incurred for bringing the inventories to their present location and condition.

Stock of Traded Goods are valued at Cost.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated

costs necessary to make the sale."

### 3.13 Biological Assets

Tea leaves growing on tea bushes are measured at fair value less cost to sell with changes in fair value recognised in Statement of profit and loss.

### 3.14 Employee Benefits

#### Short Term Employee Benefits

Short term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be settled wholly before twelve months after the year end, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. It includes Salary, wages, paid annual leave.

#### Post Employment Benefits

##### Defined Contribution Plan

Retirement benefits in the form of contribution to Provident fund are defined contribution plans. The contributions are charged to the statement of profit and loss as and when due monthly and are paid to the Government administered Provident Fund towards which the Company has no further obligation beyond its monthly contribution.

#### Defined benefit plans:

The Company operates defined benefit plan viz., gratuity. The costs of providing benefits under this plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for the plan using the projected unit credit method.

#### Defined benefit costs are comprised of:

- a ) service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- b ) Net interest expense or income; and
- c) Re-measurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs. Re-measurement of net defined benefit liability/ asset pertaining to gratuity comprise actuarial gains/ losses (i.e. changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions) and is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

### 3.15 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period in which it is incurred.

Borrowing costs include interest expense calculated using the effective interest rate method as described in Ind AS 109- Financial Instruments, finance charges in respect of finance leases are recognised in accordance with Ind AS 17- Leases and exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

### 3.16 Government Grants

Government grants and subsidies are recognised at Fair Value when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received. When the grant or subsidy from the Government relates to revenue, it is accrued and shown as income in the period in which the right to receive grant is established. Government grants relating to the acquisition/construction of property, plant and equipment are included in non current liabilities as deferred government grant and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other Operating income.

### 3.17 Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

#### Current Tax

Current income tax represents the tax currently payable on the taxable income for the year and any adjustment to the tax in respect of the previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

#### Deferred Tax

Deferred tax is provided using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates ( and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside the statement of profit and loss. Deferred tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

"Deferred tax assets and liabilities are offset only if:

- (i) entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- (ii) deferred tax assets and the deferred tax liabilities relate to the income taxes levied by the same taxation authority."

Current and deferred tax is recognised in the statement of profit and loss, except to the extent that it relates to items recognised in the Other Comprehensive Income or directly in equity. In this case, tax is also recognised in other comprehensive income or directly in equity, respectively.

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each balance sheet date and the carrying amount of MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal tax during the specified period.

### 3.18 Provisions, Contingent Liabilities and Contingent Assets

## General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

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

### Contingent Liabilities and Assets

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are not recognised but disclosed in the financial statements when economic inflow is probable.

### 3.19 Earnings per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period after deducting any attributable tax thereto for the period by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

### 3.20 Current and Non-current Classification

The Company presents assets and liabilities in the balance sheet based on current/ non current classification.

An asset is current when:

- It is expected to be realised or intended to be sold or consumed in normal operating cycle (twelve months),
- It is held primarily for the purpose of trading,
- It is expected to be realised within twelve months after the reporting period,
- It is cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle (twelve months),
  - It is held primarily for the purpose of trading,
  - It is due to be settled within twelve months after the reporting period,
- Or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

### 3.21 Business Combination

Business combinations, if any, are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Company. The consideration transferred in the acquisition and the identifiable assets acquired and liabilities assumed are recognised at fair values on their acquisition date. Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the Goodwill computed as per IND AS 103 is negative, the acquirer needs to reassess the identification and measurement of the acquiree's identifiable assets, liabilities and contingent liabilities and the measurement of the cost of combination. If negative goodwill remains, this is recognised immediately in OCI and accumulated in equity as Capital Reserve. The Company recognises any non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. The Company recognises any non-controlling interest in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets. Consideration transferred does not include amounts related to settlement of pre-existing relationships. Such amounts are recognised in the Statement of Profit and Loss.

Transaction costs are expensed as incurred, other than those incurred in relation to the issue of debt or equity securities. Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognised in the statement of Profit and Loss.

If there is an acquisition of an asset or a group of assets that does not constitute a business. In such cases the Company shall identify and recognise the individual identifiable assets acquired (including those assets that meet the definition of, and recognition criteria for, intangible assets in Ind AS 38, Intangible Assets) and liabilities assumed. The cost of the group shall be allocated to the individual identifiable assets and liabilities on the basis of their relative fair values at the date of purchase. Such a transaction or event does not give rise to goodwill.

### 3.23 Research & Development:

Revenue expenditure on Research and Development is recognised as a charge in the Statement Profit and Loss. Capital expenditure on assets acquired for Research and Development is added to Property, Plant and Equipment, if any.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Bearer plants [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Bearer plants [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per the Companies Act, 2013	As per the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			51,11,30,356	52,65,67,809
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			15,42,43,246	49,02,172
Total disposals and retirements, property, plant and equipment			15,42,43,246	49,02,172
Total increase (decrease) in property, plant and equipment			35,68,87,110	52,16,65,637
Property, plant and equipment at end of period	418,86,83,038	1,043,65,30,094	1,131,80,82,637	1,096,11,95,527

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		16,14,10,733	17,17,75,148	
Total Depreciation property plant and equipment		16,14,10,733	17,17,75,148	
Impairment loss recognised in profit or loss, property, plant and equipment		648,56,17,694	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4,22,94,261	1,96,780	
Total disposals and retirements, property, plant and equipment		4,22,94,261	1,96,780	
Total increase (decrease) in property, plant and equipment		660,47,34,166	17,15,78,368	
Property, plant and equipment at end of period	1,043,95,29,890	712,93,99,599	52,46,65,433	35,30,87,065

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,73,09,673	0		8,73,09,673
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	-59,48,17,430	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-50,75,07,757	0		8,73,09,673
Property, plant and equipment at end of period	84,26,70,501	135,01,78,258	135,01,78,258	143,74,87,931

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			59,48,17,430	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		59,48,17,430	0
Property, plant and equipment at end of period	135,01,78,258	135,01,78,258	59,48,17,430	0

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		8,73,09,673	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		-59,48,17,430	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-50,75,07,757	0	
Property, plant and equipment at end of period	0	84,26,70,501	135,01,78,258	135,01,78,258

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,73,09,673	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				59,48,17,430
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	8,73,09,673	0		59,48,17,430
Property, plant and equipment at end of period	143,74,87,931	135,01,78,258	135,01,78,258	59,48,17,430



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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,89,247	4,88,40,689
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-5,64,04,197	-5,99,69,260
Total Depreciation property plant and equipment	0		-5,64,04,197	-5,99,69,260
Impairment loss recognised in profit or loss, property, plant and equipment	0		-128,35,10,231	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-133,95,25,181	-1,11,28,571
Property, plant and equipment at end of period	0	0	69,00,66,720	202,95,91,901

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,89,247	4,88,40,689
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			3,89,247	4,88,40,689
Property, plant and equipment at end of period	204,07,20,472	217,83,76,286	217,79,87,039	212,91,46,350

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				3,89,247
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,64,04,197	5,99,69,260		
Total Depreciation property plant and equipment	5,64,04,197	5,99,69,260		
Impairment loss recognised in profit or loss, property, plant and equipment	128,35,10,231	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment	133,99,14,428	5,99,69,260		3,89,247
Property, plant and equipment at end of period	148,83,09,566	14,83,95,138	8,84,25,878	217,83,76,286

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,88,40,689			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5,64,04,197	5,99,69,260
Total Depreciation property plant and equipment			5,64,04,197	5,99,69,260
Impairment loss recognised in profit or loss, property, plant and equipment			128,35,10,231	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0			
Total increase (decrease) in property, plant and equipment	4,88,40,689		133,99,14,428	5,99,69,260
Property, plant and equipment at end of period	217,79,87,039	212,91,46,350	148,83,09,566	14,83,95,138

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]	Office building [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3,89,247	4,88,40,689	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5,64,04,197	-5,99,69,260	
Total Depreciation property plant and equipment		-5,64,04,197	-5,99,69,260	
Impairment loss recognised in profit or loss, property, plant and equipment		-128,35,10,231	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-133,95,25,181	-1,11,28,571	
Property, plant and equipment at end of period	8,84,25,878	69,00,66,720	202,95,91,901	204,07,20,472

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,89,247	4,88,40,689		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5,64,04,197
Total Depreciation property plant and equipment				5,64,04,197
Impairment loss recognised in profit or loss, property, plant and equipment				128,35,10,231
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	3,89,247	4,88,40,689		133,99,14,428
Property, plant and equipment at end of period	217,83,76,286	217,79,87,039	212,91,46,350	148,83,09,566

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,89,247	4,88,40,689
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,99,69,260		-5,64,04,197	-5,99,69,260
Total Depreciation property plant and equipment	5,99,69,260		-5,64,04,197	-5,99,69,260
Impairment loss recognised in profit or loss, property, plant and equipment	0		-128,35,10,231	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment	5,99,69,260		-133,95,25,181	-1,11,28,571
Property, plant and equipment at end of period	14,83,95,138	8,84,25,878	69,00,66,720	202,95,91,901

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,89,247	4,88,40,689
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			3,89,247	4,88,40,689
Property, plant and equipment at end of period	204,07,20,472	217,83,76,286	217,79,87,039	212,91,46,350

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,13,77,011
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,64,04,197	5,99,69,260		-3,74,92,696
Total Depreciation property plant and equipment	5,64,04,197	5,99,69,260		-3,74,92,696
Impairment loss recognised in profit or loss, property, plant and equipment	128,35,10,231	0		-23,56,81,488
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				11,13,07,927
Total disposals and retirements, property, plant and equipment				11,13,07,927
Total increase (decrease) in property, plant and equipment	133,99,14,428	5,99,69,260		-37,31,05,100
Property, plant and equipment at end of period	148,83,09,566	14,83,95,138	8,84,25,878	21,14,14,689

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,75,80,873		1,13,77,011	2,75,80,873
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4,35,27,362			
Total Depreciation property plant and equipment	-4,35,27,362			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		15,28,66,999	0
Total disposals and retirements, property, plant and equipment	0		15,28,66,999	0
Total increase (decrease) in property, plant and equipment	-1,59,46,489		-14,14,89,988	2,75,80,873
Property, plant and equipment at end of period	58,45,19,789	60,04,66,278	61,21,22,909	75,36,12,897



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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			3,74,92,696	4,35,27,362	
Total Depreciation property plant and equipment			3,74,92,696	4,35,27,362	
Impairment loss recognised in profit or loss, property, plant and equipment			23,56,81,488	0	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			4,15,59,072	0	
Total disposals and retirements, property, plant and equipment			4,15,59,072	0	
Total increase (decrease) in property, plant and equipment			23,16,15,112	4,35,27,362	
Property, plant and equipment at end of period		72,60,32,024	40,07,08,220	16,90,93,108	12,55,65,746

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

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,13,77,011	2,75,80,873		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3,74,92,696
Total Depreciation property plant and equipment				3,74,92,696
Impairment loss recognised in profit or loss, property, plant and equipment				23,56,81,488
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	15,28,66,999	0		4,15,59,072
Total disposals and retirements, property, plant and equipment	15,28,66,999	0		4,15,59,072
Total increase (decrease) in property, plant and equipment	-14,14,89,988	2,75,80,873		23,16,15,112
Property, plant and equipment at end of period	61,21,22,909	75,36,12,897	72,60,32,024	40,07,08,220

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

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,13,77,011	2,75,80,873
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4,35,27,362		-3,74,92,696	-4,35,27,362
Total Depreciation property plant and equipment	4,35,27,362		-3,74,92,696	-4,35,27,362
Impairment loss recognised in profit or loss, property, plant and equipment	0		-23,56,81,488	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		11,13,07,927	0
Total disposals and retirements, property, plant and equipment	0		11,13,07,927	0
Total increase (decrease) in property, plant and equipment	4,35,27,362		-37,31,05,100	-1,59,46,489
Property, plant and equipment at end of period	16,90,93,108	12,55,65,746	21,14,14,689	58,45,19,789

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,13,77,011	2,75,80,873	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		15,28,66,999	0	
Total disposals and retirements, property, plant and equipment		15,28,66,999	0	
Total increase (decrease) in property, plant and equipment		-14,14,89,988	2,75,80,873	
Property, plant and equipment at end of period	60,04,66,278	61,21,22,909	75,36,12,897	72,60,32,024

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,13,77,011
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,74,92,696	4,35,27,362		-3,74,92,696
Total Depreciation property plant and equipment	3,74,92,696	4,35,27,362		-3,74,92,696
Impairment loss recognised in profit or loss, property, plant and equipment	23,56,81,488	0		-23,56,81,488
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,15,59,072	0		11,13,07,927
Total disposals and retirements, property, plant and equipment	4,15,59,072	0		11,13,07,927
Total increase (decrease) in property, plant and equipment	23,16,15,112	4,35,27,362		-37,31,05,100
Property, plant and equipment at end of period	40,07,08,220	16,90,93,108	12,55,65,746	21,14,14,689

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

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,75,80,873		1,13,77,011	2,75,80,873
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4,35,27,362			
Total Depreciation property plant and equipment	-4,35,27,362			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		15,28,66,999	0
Total disposals and retirements, property, plant and equipment	0		15,28,66,999	0
Total increase (decrease) in property, plant and equipment	-1,59,46,489		-14,14,89,988	2,75,80,873
Property, plant and equipment at end of period	58,45,19,789	60,04,66,278	61,21,22,909	75,36,12,897

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

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		3,74,92,696	4,35,27,362	
	Total Depreciation property plant and equipment		3,74,92,696	4,35,27,362	
	Impairment loss recognised in profit or loss, property, plant and equipment		23,56,81,488	0	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		4,15,59,072	0	
	Total disposals and retirements, property, plant and equipment		4,15,59,072	0	
	Total increase (decrease) in property, plant and equipment		23,16,15,112	4,35,27,362	
	Property, plant and equipment at end of period	72,60,32,024	40,07,08,220	16,90,93,108	12,55,65,746

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

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	8,47,607		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26,73,312	-35,57,708		
Total Depreciation property plant and equipment	-26,73,312	-35,57,708		
Impairment loss recognised in profit or loss, property, plant and equipment	-16,92,338	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-43,65,650	-27,10,101		0
Property, plant and equipment at end of period	59,76,646	1,03,42,296	1,30,52,397	1,96,58,785

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,47,607			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			26,73,312	35,57,708
Total Depreciation property plant and equipment			26,73,312	35,57,708
Impairment loss recognised in profit or loss, property, plant and equipment			16,92,338	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	8,47,607		43,65,650	35,57,708
Property, plant and equipment at end of period	1,96,58,785	1,88,11,178	1,36,82,139	93,16,489



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

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	8,47,607	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-26,73,312	-35,57,708	
Total Depreciation property plant and equipment		-26,73,312	-35,57,708	
Impairment loss recognised in profit or loss, property, plant and equipment		-16,92,338	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-43,65,650	-27,10,101	
Property, plant and equipment at end of period	57,58,781	59,76,646	1,03,42,296	1,30,52,397

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

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	8,47,607		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				26,73,312
Total Depreciation property plant and equipment				26,73,312
Impairment loss recognised in profit or loss, property, plant and equipment				16,92,338
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	8,47,607		43,65,650
Property, plant and equipment at end of period	1,96,58,785	1,96,58,785	1,88,11,178	1,36,82,139

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

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	43,60,383
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	35,57,708		-31,75,065	-48,03,413
Total Depreciation property plant and equipment	35,57,708		-31,75,065	-48,03,413
Impairment loss recognised in profit or loss, property, plant and equipment	0		-31,02,100	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		6,37,838	47,05,392
Total disposals and retirements, property, plant and equipment	0		6,37,838	47,05,392
Total increase (decrease) in property, plant and equipment	35,57,708		-69,15,003	-51,48,422
Property, plant and equipment at end of period	93,16,489	57,58,781	49,15,388	1,18,30,391

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

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	43,60,383
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			13,41,248	49,02,172
Total disposals and retirements, property, plant and equipment			13,41,248	49,02,172
Total increase (decrease) in property, plant and equipment			-13,41,248	-5,41,789
Property, plant and equipment at end of period	1,69,78,813	2,79,44,471	2,92,85,719	2,98,27,508

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

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	31,75,065	48,03,413		
Total Depreciation property plant and equipment	31,75,065	48,03,413		
Impairment loss recognised in profit or loss, property, plant and equipment	31,02,100	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7,03,410	1,96,780		13,41,248
Total disposals and retirements, property, plant and equipment	7,03,410	1,96,780		13,41,248
Total increase (decrease) in property, plant and equipment	55,73,755	46,06,633		-13,41,248
Property, plant and equipment at end of period	2,30,29,083	1,74,55,328	1,28,48,695	2,79,44,471

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

..(31)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	43,60,383			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			31,75,065	48,03,413
Total Depreciation property plant and equipment			31,75,065	48,03,413
Impairment loss recognised in profit or loss, property, plant and equipment			31,02,100	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	49,02,172		7,03,410	1,96,780
Total disposals and retirements, property, plant and equipment	49,02,172		7,03,410	1,96,780
Total increase (decrease) in property, plant and equipment	-5,41,789		55,73,755	46,06,633
Property, plant and equipment at end of period	2,92,85,719	2,98,27,508	2,30,29,083	1,74,55,328

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

..(32)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	43,60,383	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-31,75,065	-48,03,413	
Total Depreciation property plant and equipment		-31,75,065	-48,03,413	
Impairment loss recognised in profit or loss, property, plant and equipment		-31,02,100	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6,37,838	47,05,392	
Total disposals and retirements, property, plant and equipment		6,37,838	47,05,392	
Total increase (decrease) in property, plant and equipment		-69,15,003	-51,48,422	
Property, plant and equipment at end of period	1,28,48,695	49,15,388	1,18,30,391	1,69,78,813

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

..(33)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	43,60,383		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				31,75,065
Total Depreciation property plant and equipment				31,75,065
Impairment loss recognised in profit or loss, property, plant and equipment				31,02,100
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13,41,248	49,02,172		7,03,410
Total disposals and retirements, property, plant and equipment	13,41,248	49,02,172		7,03,410
Total increase (decrease) in property, plant and equipment	-13,41,248	-5,41,789		55,73,755
Property, plant and equipment at end of period	2,79,44,471	2,92,85,719	2,98,27,508	2,30,29,083

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

..(34)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	43,60,383
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	48,03,413		-31,75,065	-48,03,413
Total Depreciation property plant and equipment	48,03,413		-31,75,065	-48,03,413
Impairment loss recognised in profit or loss, property, plant and equipment	0		-31,02,100	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,96,780		6,37,838	47,05,392
Total disposals and retirements, property, plant and equipment	1,96,780		6,37,838	47,05,392
Total increase (decrease) in property, plant and equipment	46,06,633		-69,15,003	-51,48,422
Property, plant and equipment at end of period	1,74,55,328	1,28,48,695	49,15,388	1,18,30,391

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

..(35)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	43,60,383	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13,41,248	49,02,172	
Total disposals and retirements, property, plant and equipment		13,41,248	49,02,172	
Total increase (decrease) in property, plant and equipment		-13,41,248	-5,41,789	
Property, plant and equipment at end of period	1,69,78,813	2,79,44,471	2,92,85,719	2,98,27,508



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

..(36)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	31,75,065	48,03,413		-9,45,446
Total Depreciation property plant and equipment	31,75,065	48,03,413		-9,45,446
Impairment loss recognised in profit or loss, property, plant and equipment	31,02,100	0		-2,00,353
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7,03,410	1,96,780		3,220
Total disposals and retirements, property, plant and equipment	7,03,410	1,96,780		3,220
Total increase (decrease) in property, plant and equipment	55,73,755	46,06,633		-11,49,019
Property, plant and equipment at end of period	2,30,29,083	1,74,55,328	1,28,48,695	3,63,413

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

..(37)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10,19,712		0	10,19,712
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-17,08,803			
Total Depreciation property plant and equipment	-17,08,803			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		34,999	0
Total disposals and retirements, property, plant and equipment	0		34,999	0
Total increase (decrease) in property, plant and equipment	-6,89,091		-34,999	10,19,712
Property, plant and equipment at end of period	15,12,432	22,01,523	73,23,939	73,58,938

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

..(38)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2018		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		9,45,446	17,08,803	
Total Depreciation property plant and equipment		9,45,446	17,08,803	
Impairment loss recognised in profit or loss, property, plant and equipment		2,00,353	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31,779	0	
Total disposals and retirements, property, plant and equipment		31,779	0	
Total increase (decrease) in property, plant and equipment			11,14,020	17,08,803
Property, plant and equipment at end of period	63,39,226	69,60,526	58,46,506	41,37,703

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

..(39)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	10,19,712		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9,45,446	-17,08,803		
Total Depreciation property plant and equipment	-9,45,446	-17,08,803		
Impairment loss recognised in profit or loss, property, plant and equipment	-2,00,353	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,220	0		34,999
Total disposals and retirements, property, plant and equipment	3,220	0		34,999
Total increase (decrease) in property, plant and equipment	-11,49,019	-6,89,091		-34,999
Property, plant and equipment at end of period	3,63,413	15,12,432	22,01,523	73,23,939

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

..(40)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10,19,712			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			9,45,446	17,08,803
Total Depreciation property plant and equipment			9,45,446	17,08,803
Impairment loss recognised in profit or loss, property, plant and equipment			2,00,353	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		31,779	0
Total disposals and retirements, property, plant and equipment	0		31,779	0
Total increase (decrease) in property, plant and equipment	10,19,712		11,14,020	17,08,803
Property, plant and equipment at end of period	73,58,938	63,39,226	69,60,526	58,46,506

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

..(41)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Bearer plants [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		40,23,85,558	16,02,82,805	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6,07,20,017	-5,82,08,602	
Total Depreciation property plant and equipment		-6,07,20,017	-5,82,08,602	
Impairment loss recognised in profit or loss, property, plant and equipment		-263,74,44,113	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-229,57,78,572	10,20,74,203	
Property, plant and equipment at end of period	41,37,703	147,25,20,804	376,82,99,376	366,62,25,173

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

..(42)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Bearer plants [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	40,23,85,558	16,02,82,805		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6,07,20,017
Total Depreciation property plant and equipment				6,07,20,017
Impairment loss recognised in profit or loss, property, plant and equipment				263,74,44,113
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	40,23,85,558	16,02,82,805		269,81,64,130
Property, plant and equipment at end of period	434,52,43,798	394,28,58,240	378,25,75,435	287,27,22,994

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

..(43)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Bearer plants [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			40,23,85,558	16,02,82,805
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,82,08,602		-6,07,20,017	-5,82,08,602
Total Depreciation property plant and equipment	5,82,08,602		-6,07,20,017	-5,82,08,602
Impairment loss recognised in profit or loss, property, plant and equipment	0		-263,74,44,113	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment	5,82,08,602		-229,57,78,572	10,20,74,203
Property, plant and equipment at end of period	17,45,58,864	11,63,50,262	147,25,20,804	376,82,99,376

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

..(44)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Bearer plants [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Carrying amount [Member]		Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		40,23,85,558	16,02,82,805	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		40,23,85,558	16,02,82,805	
Property, plant and equipment at end of period	366,62,25,173	434,52,43,798	394,28,58,240	378,25,75,435



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

..(45)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Bearer plants [Member]			Other property, plant and equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				96,68,867
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6,07,20,017	5,82,08,602		0
Total Depreciation property plant and equipment	6,07,20,017	5,82,08,602		0
Impairment loss recognised in profit or loss, property, plant and equipment	263,74,44,113	0		-172,91,69,641
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment	269,81,64,130	5,82,08,602		-171,95,00,774
Property, plant and equipment at end of period	287,27,22,994	17,45,58,864	11,63,50,262	96,07,54,877

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

..(46)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	28,36,35,740		96,68,867	28,36,35,740
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	28,36,35,740		96,68,867	28,36,35,740
Property, plant and equipment at end of period	268,02,55,651	239,66,19,911	268,99,24,518	268,02,55,651

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

..(47)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		0	0	
	Total Depreciation property plant and equipment		0	0	
	Impairment loss recognised in profit or loss, property, plant and equipment		172,91,69,641	0	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		0	0	
	Total disposals and retirements, property, plant and equipment		0	0	
	Total increase (decrease) in property, plant and equipment		172,91,69,641	0	
	Property, plant and equipment at end of period	239,66,19,911	172,91,69,641	0	0

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

..(48)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	96,68,867	28,36,35,740		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				172,91,69,641
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	96,68,867	28,36,35,740		172,91,69,641
Property, plant and equipment at end of period	268,99,24,518	268,02,55,651	239,66,19,911	172,91,69,641

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

..(49)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			Leasehold Land	Leasehold Land
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			96,68,867	28,36,35,740
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		-172,91,69,641	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-171,95,00,774	28,36,35,740
Property, plant and equipment at end of period	0	0	96,07,54,877	268,02,55,651

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

..(50)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Leasehold Land	Leasehold Land	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		96,68,867	28,36,35,740	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		96,68,867	28,36,35,740	
Property, plant and equipment at end of period	239,66,19,911	268,99,24,518	268,02,55,651	239,66,19,911

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

..(51)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Leasehold Land	Leasehold Land		Leasehold Land
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				96,68,867
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		0
Total Depreciation property plant and equipment	0	0		0
Impairment loss recognised in profit or loss, property, plant and equipment	172,91,69,641	0		-172,91,69,641
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	172,91,69,641	0		-171,95,00,774
Property, plant and equipment at end of period	172,91,69,641	0	0	96,07,54,877

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

..(52)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Leasehold Land		Leasehold Land	Leasehold Land
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	28,36,35,740		96,68,867	28,36,35,740
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	28,36,35,740		96,68,867	28,36,35,740
Property, plant and equipment at end of period	268,02,55,651	239,66,19,911	268,99,24,518	268,02,55,651



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

..(53)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Leasehold Land	Leasehold Land	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		172,91,69,641	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		172,91,69,641	0	
Property, plant and equipment at end of period	239,66,19,911	172,91,69,641	0	0

## [612100] Notes - Impairment of assets

## Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Individual assets or cash generating units [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]				
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Line items]				
Description of individual assets or cash-generating units	Freehold Land	Plantations/ Bearer Plants	Leasehold Land	Buildings
Impairment loss	59,48,17,430	263,74,44,113	172,91,69,641	128,35,10,231

**Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Table] ..(2)**

Unless otherwise specified, all monetary values are in INR

Individual assets or cash generating units [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]				
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Line items]				
Description of individual assets or cash-generating units	Plant and Equipments	Furniture and Fixtures	Vehicles	Computer
Impairment loss	23,56,81,488	16,92,338	31,02,100	2,00,353

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	Yes	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]		

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Textual information (36) [See below]	NA
Useful lives or depreciation rates, investment property, cost model	Textual information (37) [See below]	NA

**Textual information (36)**

**Depreciation method, investment property, cost model**

Depreciation and amortisation Depreciation and amortisation is based on management estimates of the future useful lives of the property, plant and equipment. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortisation charges.

**Textual information (37)**

**Useful lives or depreciation rates, investment property, cost model**

Depreciation and amortisation Depreciation and amortisation is based on management estimates of the future useful lives of the property, plant and equipment. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortisation charges.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Acquisitions through business combinations			46,32,000	37,98,003
Total increase (decrease) in Other intangible assets			46,32,000	37,98,003
Other intangible assets at end of period	67,69,782	35,71,936	84,30,003	37,98,003

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		4,26,580	2,26,067	
Impairment loss recognised in profit or loss		10,07,574	0	
Total increase (decrease) in Other intangible assets		14,34,154	2,26,067	
Other intangible assets at end of period	0	16,60,221	2,26,067	0

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Acquisitions through business combinations	46,32,000	37,98,003		46,32,000
Amortisation other intangible assets	-4,26,580	-2,26,067		
Impairment loss recognised in profit or loss	-10,07,574	0		
Total increase (decrease) in Other intangible assets	31,97,846	35,71,936		46,32,000
Other intangible assets at end of period	67,69,782	35,71,936	0	84,30,003

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Acquisitions through business combinations	37,98,003			
Amortisation other intangible assets			4,26,580	2,26,067
Impairment loss recognised in profit or loss			10,07,574	0
Total increase (decrease) in Other intangible assets	37,98,003		14,34,154	2,26,067
Other intangible assets at end of period	37,98,003	0	16,60,221	2,26,067

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]				
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]			Accumulated amortization and impairment [Member]	Carrying amount [Member]	
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Disclosure of detailed information about other intangible assets [Abstract]					
Disclosure of detailed information about other intangible assets [Line items]					
Reconciliation of changes in other intangible assets [Abstract]					
Changes in Other intangible assets [Abstract]					
Acquisitions through business combinations		46,32,000	37,98,003		
Amortisation other intangible assets		-4,26,580	-2,26,067		
Impairment loss recognised in profit or loss		-10,07,574	0		
Total increase (decrease) in Other intangible assets		31,97,846	35,71,936		
Other intangible assets at end of period	0	67,69,782	35,71,936		0

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Acquisitions through business combinations	46,32,000	37,98,003		
Amortisation other intangible assets				4,26,580
Impairment loss recognised in profit or loss				10,07,574
Total increase (decrease) in Other intangible assets	46,32,000	37,98,003		14,34,154
Other intangible assets at end of period	84,30,003	37,98,003	0	16,60,221

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	2,26,067	
Impairment loss recognised in profit or loss	0	
Total increase (decrease) in Other intangible assets	2,26,067	
Other intangible assets at end of period	2,26,067	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	As per the Companies Act, 2013	As per the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Textual information (38) [See below]	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Textual information (39) [See below]	NA

## Textual information (38)

### Depreciation method, biological assets other than bearer plants, at cost

Depreciation and amortisation Depreciation and amortisation is based on management estimates of the future useful lives of the property, plant and equipment. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortisation charges.

## Textual information (39)

### Useful lives or depreciation rates, biological assets other than bearer plants, at cost

Depreciation and amortisation Depreciation and amortisation is based on management estimates of the future useful lives of the property, plant and equipment. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortisation charges.

## [611100] Notes - Financial instruments

### Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	306,24,18,903	262,09,61,505	(A) 306,24,18,903	(B) 262,09,61,505
Financial liabilities, at fair value	0	0	0	0

### Footnotes

(A) Borrowings Non Current 1,600,408,942 Borrowings Current 696,502,114 Trade Payables 86,646,732 Other Financial Liabilities 678,861,115

(B) Borrowings Non Current 1,356,606,802 Borrowings Current 710,998,357 Trade Payables 113,604,075 Other Financial Liabilities 439,752,271

### Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,73,45,292	50,66,05,213	49,86,832	59,76,374
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member		

### Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	49,86,832	59,76,374	2,73,38,991	48,87,07,322
Financial assets, at fair value	0	0	0	0

**Disclosure of financial assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,73,38,991	48,87,07,322	1,50,19,469	1,19,21,517
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,25,75,877	94,95,393	1,25,75,877	94,95,393
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash & Cash Equivalents	Cash & Cash Equivalents

**Disclosure of financial assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	24,43,592	24,26,124	24,43,592	24,26,124
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Others	Others

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-3,94,62,329	-15,98,35,697
Net cash flows from (used in) operating activities	-3,94,62,329	-15,98,35,697
Net cash flows from (used in) investing activities, continuing operations	6,53,25,934	-39,34,63,777
Net cash flows from (used in) investing activities	6,53,25,934	-39,34,63,777
Net cash flows from (used in) financing activities, continuing operations	-2,27,83,121	54,90,66,026
Net cash flows from (used in) financing activities	-2,27,83,121	54,90,66,026



## [400100] Notes - Equity share capital

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Ordinary Share Capital
Number of shares authorised	[shares] 3,76,59,999	[shares] 3,76,59,999		[shares] 3,76,59,999
Value of shares authorised	37,65,99,990	37,65,99,990		37,65,99,990
Number of shares issued	[shares] 3,48,52,252	[shares] 3,48,52,252		[shares] 3,48,52,252
Value of shares issued	34,85,22,520	34,85,22,520		34,85,22,520
Number of shares subscribed and fully paid	[shares] 3,26,31,802	[shares] 3,26,31,802		[shares] 3,26,31,802
Value of shares subscribed and fully paid	32,63,18,020	32,63,18,020		32,63,18,020
Number of shares subscribed but not fully paid	[shares] 22,20,450	[shares] 22,20,450		[shares] 22,20,450
Value of shares subscribed but not fully paid	22,20,450	22,20,450		22,20,450
Total number of shares subscribed	[shares] 3,48,52,252	[shares] 3,48,52,252		[shares] 3,48,52,252
Total value of shares subscribed	32,85,38,470	32,85,38,470		32,85,38,470
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,48,52,252	[shares] 3,48,52,252		[shares] 3,48,52,252
Value of shares called	32,85,38,470	32,85,38,470		32,85,38,470
Value of shares paid-up	32,85,38,470	32,85,38,470		32,85,38,470
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 3,48,52,252	[shares] 3,48,52,252	[shares] 3,48,52,252	[shares] 3,48,52,252
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	32,85,38,470	32,85,38,470	32,85,38,470	32,85,38,470
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Ordinary Share Capital

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Ordinary Share Capital	
Number of shares authorised	[shares] 3,76,59,999	
Value of shares authorised	37,65,99,990	
Number of shares issued	[shares] 3,48,52,252	
Value of shares issued	34,85,22,520	
Number of shares subscribed and fully paid	[shares] 3,26,31,802	
Value of shares subscribed and fully paid	32,63,18,020	
Number of shares subscribed but not fully paid	[shares] 22,20,450	
Value of shares subscribed but not fully paid	22,20,450	
Total number of shares subscribed	[shares] 3,48,52,252	
Total value of shares subscribed	32,85,38,470	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,48,52,252	
Value of shares called	32,85,38,470	
Value of shares paid-up	32,85,38,470	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 3,48,52,252	[shares] 3,48,52,252
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	32,85,38,470	32,85,38,470
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Ordinary Share Capital	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Ordinary Share Capital	Ordinary Share Capital	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Ordinary Share Capital	Ordinary Share Capital	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	MOTILAL MAKHANLAL HOLDINGS PVT.LTD.	MOTILAL MAKHANLAL HOLDINGS PVT.LTD.
Permanent account number of shareholder			AACCM2227N	AACCM2227N
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 2,55,36,520	[shares] 2,55,36,520	[shares] 29,73,009	[shares] 29,73,009
Percentage of shareholding in company	72.82%	72.82%	8.53%	8.53%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	STICHTING PENSIOENFONDS ABP	STICHTING PENSIOENFONDS ABP	BHUMYA TEA COMPANY PRIVATE LIMITED	BHUMYA TEA COMPANY PRIVATE LIMITED
Permanent account number of shareholder			AACCB6128M	AACCB6128M
Country of incorporation or residence of shareholder	NETHERLANDS	NETHERLANDS	INDIA	INDIA
Number of shares held in company	[shares] 1,05,97,452	[shares] 1,05,97,452	[shares] 41,79,480	[shares] 41,79,480
Percentage of shareholding in company	30.41%	30.41%	11.99%	11.99%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Oikocredi t Ecumenical Development Cooperative Society	Oikocredi t Ecumenical Development Cooperative Society	SAMPAD VIKAS LIMITED	SAMPAD VIKAS LIMITED
Permanent account number of shareholder			AAECS2673Q	AAECS2673Q
Country of incorporation or residence of shareholder	NETHERLANDS	NETHERLANDS	INDIA	INDIA
Number of shares held in company	[shares] 23,77,242	[shares] 23,77,242	[shares] 36,43,250	[shares] 36,43,250
Percentage of shareholding in company	6.82%	6.82%	10.00%	10.00%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 6 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	AMBOOTIA TEA EXPORTS PRIVATE LIMITED	AMBOOTIA TEA EXPORTS PRIVATE LIMITED
Permanent account number of shareholder	AAHCA7263K	AAHCA7263K
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 17,66,087	[shares] 17,66,087
Percentage of shareholding in company	5.07%	5.07%

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

**[400300] Notes - Borrowings**

**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	160,04,08,942	135,66,06,802	49,39,50,076	59,17,36,000

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	110,64,58,866	76,48,70,802	49,39,50,076	59,17,36,000

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	49,39,50,076	59,17,36,000	(A) 49,39,50,076	(B) 59,17,36,000

**Footnotes**

(A) Term Loan from Banks 493771676 Vehicle Loan 178400

(B) Term Loan from Bank 590600595 Vehicle Loan from Bank 1084932 Vehicle Loan from others 50473

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	110,64,58,866	76,48,70,802	(A) 110,64,58,866	(B) 76,48,70,802

**Footnotes**

(A) ECB Loan

(B) ECB Loan

**Classification of borrowings [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	69,65,02,114	71,09,98,357	67,15,23,635	71,03,47,878

**Classification of borrowings [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Term loans [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,49,78,479	6,50,479	67,15,23,635	71,03,47,878

**Classification of borrowings [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	67,15,23,635	71,03,47,878	(A) 67,15,23,635	(B) 71,03,47,878

**Footnotes**

(A) Cash credit from UCO Bank 558107467 From Allahabad Bank 113416168

(B) Cash credit from UCO Bank 597048087 From Allahabad Bank 113299791

## Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,49,78,479	6,50,479	(A) 2,49,78,479	(B) 6,50,479

## Footnotes

(A) From related parties and others

(B) From Related parties and others

## [612700] Notes - Income taxes

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

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Depreciation amortisation impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	2,32,19,927	1,14,23,354		2,32,19,927
Deferred tax liabilities	39,54,61,128	162,46,09,987		39,54,61,128
Net deferred tax liability (assets)	37,22,41,201	161,31,86,633	176,71,43,364	37,22,41,201
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	2,32,19,927	1,14,23,354		2,32,19,927
Net deferred tax liabilities	39,54,61,128	162,46,09,987		39,54,61,128
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-122,71,12,986	-15,14,40,412		-122,71,12,986
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-122,71,12,986	-15,14,40,412		-122,71,12,986
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-1,38,32,446	-25,16,319		-1,38,32,446
Total increase (decrease) in deferred tax liability (assets)	-124,09,45,432	-15,39,56,731		-124,09,45,432
Deferred tax liability (assets) at end of period	37,22,41,201	161,31,86,633	176,71,43,364	37,22,41,201

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

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax assets	1,14,23,354	
Deferred tax liabilities	162,46,09,987	
Net deferred tax liability (assets)	161,31,86,633	176,71,43,364
Net deferred tax assets and liabilities [Abstract]		
Net deferred tax assets	1,14,23,354	
Net deferred tax liabilities	162,46,09,987	
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	-15,14,40,412	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	-15,14,40,412	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-25,16,319	
Total increase (decrease) in deferred tax liability (assets)	-15,39,56,731	
Deferred tax liability (assets) at end of period	161,31,86,633	176,71,43,364

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
	Disclosure of income tax [TextBlock]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	-14,19,200	-8,88,526
Total current tax expense (income) and adjustments for current tax of prior periods	-14,19,200	-8,88,526
Total tax expense (income)	-14,19,200	-8,88,526
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	-14,19,200	-8,88,526
Total tax expense (income)	-14,19,200	-8,88,526

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
	Disclosure of exploration and evaluation assets [TextBlock]	
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets**

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others	36,57,496	87,78,879	2,41,91,568	2,62,64,858
Other non-current liabilities others [Abstract]				
Other non-current liabilities others [Line items]				
Description of other non-current liabilities others	Stamp Payable	Duty Stamp Duty Payable	Deferred Statutory Payment	Deferred Statutory Payment
Other non-current liabilities others	36,57,496	87,78,879	2,41,91,568	2,62,64,858

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	24,43,592	24,26,124
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Secured Deposit	Secured Deposit
Other non-current financial assets, others	24,43,592	24,26,124

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	26,91,64,449	40,01,49,817	24,64,35,509	35,81,50,092
Mode of valuation			At cost	At cost



## Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [Member]		Other inventories [Member]	Other inventories, others [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,27,28,940	2,06,87,643	2,13,12,082	2,13,12,082
Mode of valuation	At cost	At cost	Refer to child member	At Cost
Nature of other inventories			Refer to child member	Biological Assets

## Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	20,12,47,197	58,85,616
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Advance payments from customers	Advance payments from customers
Other current liabilities, others	20,12,47,197	58,85,616

## Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	49,86,832	59,76,374	49,86,832	59,76,374
Allowance for bad and doubtful loans	0	0	0	0
Total loans	49,86,832	59,76,374	49,86,832	59,76,374
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	49,86,832	59,76,374
Allowance for bad and doubtful loans	0	0
Total loans	49,86,832	59,76,374
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2,42,01,241	2,60,68,936	3,09,79,839	31,88,17,120
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Advances Unsecured, considered good	Other Advances Unsecured, considered good	Balances with government departments *	Balances with government departments *
Other current assets, others	2,42,01,241	2,60,68,936	3,09,79,839	31,88,17,120

**Other current assets others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	30,70,120	36,39,985	44,83,862	44,83,862
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid Expenses	Prepaid Expenses	MAT credit Entitlement	MAT credit Entitlement
Other current assets, others	30,70,120	36,39,985	44,83,862	44,83,862

**Other current assets others [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2,03,08,637	2,68,70,194	22,73,195	22,73,195
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance paid to suppliers Unsecured, considered good	Advance paid to suppliers Unsecured, considered good	Subsidy Receivable**	Subsidy Receivable**
Other current assets, others	2,03,08,637	2,68,70,194	22,73,195	22,73,195

**Other current assets others [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	7	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	72,58,404	72,58,404
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Balance with government authority	Balance with government authority
Other current assets, others	72,58,404	72,58,404

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	61,21,244	1,57,62,298	21,59,233	30,40,19,357
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Considered good	Capital Reserve Considered good	Considered doubtful	Others - Unsecured, considered good
Other non-current assets, others	61,21,244	1,57,62,298	21,59,233	30,40,19,357

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

..(2)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	3	4	5	6
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	-21,59,233	0	1,60,62,511	19,05,78,573
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Less- Provision for Doubtful Advances	Capital Other Advances	Others - Unsecured, considered good	Others - Unsecured, considered doubtful
Other non-current assets, others	-21,59,233	0	1,60,62,511	19,05,78,573

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

..(3)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	7
	<b>01/04/2019 to 31/03/2020</b>
Subclassification and notes on liabilities and assets [Abstract]	
Other non-current assets notes [Abstract]	
Other non-current assets [Abstract]	
Other non-current assets, others	-19,05,78,573
Other non-current assets, others [Abstract]	
Other non-current assets, others [Line items]	
Description of other non-current assets, others	Less- Provision for Doubtful Other Non Current Advances
Other non-current assets, others	-19,05,78,573

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	32,91,25,555	23,98,18,141
Total provisions for employee benefits	32,91,25,555	23,98,18,141
CSR expenditure provision	0	0
Total provisions	32,91,25,555	23,98,18,141

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	98,48,08,059	48,87,07,322	2,73,38,991	48,87,07,322
Allowance for bad and doubtful debts	95,74,69,068	0	95,74,69,068	0
Total trade receivables	2,73,38,991	48,87,07,322	-93,01,30,077	48,87,07,322
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis] Classification of assets based on security [Axis]	Current [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	95,74,69,068	0
Allowance for bad and doubtful debts	0	0
Total trade receivables	95,74,69,068	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	24,43,592	24,26,124
Advances, non-current	0	0
Total other non-current assets	2,21,83,755	31,97,81,655
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	24,35,522	22,65,814
Other balances with banks	90,29,834	18,33,054
Total balance with banks	1,14,65,356	40,98,868
Cash on hand	11,10,521	53,96,525
Total cash and cash equivalents	1,25,75,877	94,95,393
Total cash and bank balances	1,25,75,877	94,95,393
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current assets	9,25,75,298	38,94,11,696
Total other non-current liabilities	2,78,49,064	3,50,43,737
Current maturities of long-term debt	46,05,48,324	37,32,22,705
Interest accrued on borrowings	21,83,12,791	6,65,29,566
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	67,88,61,115	43,97,52,271
Accrued expenses payable	(A) 44,28,24,156	(B) 22,91,31,424
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	44,28,24,156	22,91,31,424
Total other current liabilities	64,40,71,353	23,50,17,040

## Footnotes

(A) Statutory dues (PF, TDS, GST & Others) \* : 288952827 Salary, Wages, Bonus & Others : 146309959 Liabilities for Services & Others (Electricity, rent, etc) \*\* : 7561370

(B) Statutory dues (PF, TDS, GST & Others) \* : 133476376 Salary, Wages, Bonus & Others : 85403954 Liabilities for Services & Others (Electricity, rent, etc) \*\* : 10251094

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	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

**[611800] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue [TextBlock]	Textual information (40) [See below]	NA

## Textual information (40)

### Disclosure of revenue [Text Block]

#### Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being received.

The specific recognition criteria described below are met before revenue is recognised:

#### Sale of Goods

Revenue from the sale of goods is recognised when all significant risks and rewards of ownership of the goods are transferred to the buyer, as per the terms of the contract and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. In Case of Auction Sales, revenue is recognised on Completion of Auction and in case of consignment sales, revenue is recognised on receiving information from the consignee.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment. It excludes sales tax, Value added tax (VAT), Goods and Service Tax, Trade Discounts, Volume Rebates and Returns.

#### Interest Income

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

#### Dividend Income

Revenue is recognised when the right to receive the payment is established by the reporting date.

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (41) [See below]	NA
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (41)

### Disclosure of employee benefits [Text Block]

#### Employee Benefits

##### Short Term Employee Benefits

Short term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be settled wholly before twelve months after the year end, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. It includes Salary, wages, paid annual leave.

##### Post Employment Benefits

##### Defined Contribution Plan

Retirement benefits in the form of contribution to Provident fund are defined contribution plans. The contributions are charged to the statement of profit and loss as and when due monthly and are paid to the Government administered Provident Fund towards which the Company has no further obligation beyond its monthly contribution.

##### Defined benefit plans:

The Company operates defined benefit plan viz., gratuity. The costs of providing benefits under this plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for the plan using the projected unit credit method.

Defined benefit costs are comprised of:

- a ) service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- b ) Net interest expense or income; and
- c) Re-measurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'.

Curtailment gains and losses are accounted for as past service costs. Re-measurement of net defined benefit liability/ asset pertaining to gratuity comprise actuarial gains/ losses (i.e. changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions) and is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

### [612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No



**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	SANJAY PRAKASH BANSAL	REENA BANSAL	ROBERT SCOTT WELDON	REMBERT JOHANNES BIEMOND
Director identification number of key managerial personnel or director	00785671	00785696	08420940	07705760
Date of birth of key managerial personnel or director	16/10/1961	24/12/1961	29/03/1964	17/07/1958
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	B.A (HONS.)	B.A (HONS.)	NA	Masters Degree
Shares held by key managerial personnel or director	[shares] 6,77,830	[shares] 8,00,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 109,38,86,693	(B) 204,94,36,019
Revenue from sale of services	16,59,298	1,04,805
Total revenue from operations other than finance company	109,55,45,991	204,95,40,824
Total revenue from operations	109,55,45,991	204,95,40,824
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	2,37,855	2,05,481
Total interest income on current investments	2,37,855	2,05,481
Total interest income	2,37,855	2,05,481
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	1,58,49,991
Total net gain/loss on foreign currency fluctuations treated as other income	0	1,58,49,991
Liabilities written off	4,56,290	21,265
Miscellaneous other non-operating income	(C) 9,40,619	(D) 49,47,855
Total other non-operating income	13,96,909	2,08,19,111
Total other income	16,34,764	2,10,24,592
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, others	(E) 24,59,90,055	(F) 24,31,85,902
Total interest expense non-current loans	24,59,90,055	24,31,85,902
Other interest charges	35,90,266	11,36,057
Total interest expense	24,95,80,321	24,43,21,959
Total finance costs	24,95,80,321	24,43,21,959
Employee benefit expense [Abstract]		
Salaries and wages	62,14,86,996	59,49,65,066
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	6,08,54,747	5,67,88,092
Total contribution to provident and other funds	6,08,54,747	5,67,88,092
Gratuity	9,64,00,148	2,90,14,000
Staff welfare expense	1,50,69,678	1,60,90,825
Total employee benefit expense	79,38,11,569	69,68,57,983
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	16,18,37,312	17,20,01,215
Total depreciation, depletion and amortisation expense	16,18,37,312	17,20,01,215
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	5,64,90,983	5,49,47,344
Rent	(G) 2,09,25,090	(H) 3,43,08,448
Repairs to building	25,44,872	45,35,211
Repairs to machinery	(I) 1,30,59,032	(J) 1,04,34,570
Insurance	24,92,984	33,97,687

Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	31,93,538	37,27,722
Total rates and taxes excluding taxes on income	31,93,538	37,27,722
Telephone postage	(K) 22,29,521	(L) 18,33,160
Printing stationery	12,72,198	16,87,161
Travelling conveyance	1,03,46,236	1,37,48,753
Vehicle running expenses	68,64,325	93,44,798
Directors sitting fees	(M) 45,83,333	(N) 30,00,000
Registration filing fees	40,89,742	29,79,770
Bank charges	23,57,506	37,41,217
Advertising promotional expenses	31,92,808	11,87,581
Commission paid other selling agents	7,91,790	79,11,153
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4,31,250	4,31,250
Payment for taxation matters	86,250	86,250
Total payments to auditor	5,17,500	5,17,500
CSR expenditure	0	0
Miscellaneous expenses	(O) 170,74,97,423	(P) 9,64,10,286
Total other expenses	184,24,48,881	25,37,12,361
Current tax [Abstract]		
Current tax pertaining to current year	0	18,76,223
Total current tax	0	18,76,223

### Footnotes

(A) - Domestic : 1062343095 - Export : 29817869 - Domestic : 1698234 - Export : 27495

(B) - Domestic : 1578491991 - Export : 0 - Domestic : 469526150 - Export : 1417878

(C) Miscellaneous Income : 940619 Changes in fair value of biological assets : 0

(D) Miscellaneous Income : 993719 Changes in fair value of biological assets : 3954136

(E) - Term Loans : 115992197 - Cash Credit : 83336905 - ECB : 46660953

(F) - Term Loans : 126399812 - Cash Credit : 85245762 - ECB : 31540328

(G) Rent : 19413000 Lease Rent : 1512090

(H) Rent : 28142400 Lease Rent : 6166048

(I) Repairs to Machinery : 3521751 Repairs to Other Assets : 9537281

(J) Repairs to Machinery : 4108255 Repairs to Other Assets : 6326315

(K) Stamps, Postage and Telegrams : 332782 Telephone and Telex : 1896739

(L) Stamps, Postage and Telegrams : 408909 Telephone and Telex : 1424251

(M) Director Fees : 2583333 Chairman Fees : 2000000

(N) Director Fees : 1000000 Chairman Fees : 2000000

(O) Other Selling & Distribution Expenses : 5304816 Consultation and Advisory Charges : 11517363 Late Fees-Tds : 2400 Tds-Short Deduction : 2866795 Inadmissible GST : 30910142 Foreign Currency Fluctuation Loss (Net) : 77275068 Other Miscellaneous expenses : 22968427 Provision for Doubtful Debts : 957469068 Sponsorship Fees : 0 Changes in fair value of biological assets : 21312082 Other Manufacturing & Service Expenses : 42431818 Freight, Shipping, Delivery and Selling Expenses : 6712433 Certification : 5555249 Provision for Doubtful Capital Advances : 2159233 Provision for Doubtful Other Non Current Advances : 190578573 Provision for Doubtful Advance Given to Suppliers : 1006267 Provision for Doubtful Other Current Advances : 309077999 Loss due to Quality Rejection : 1060788 Loss On Sale Of Fixed Assets : 19288902

(P) Other Selling & Distribution Expenses : 12386204 Consultation and Advisory Charges : 26514615 Late Fees-Tds : 2651649 Tds-Short Deduction : 541933 Inadmissible GST : 0 Foreign Currency Fluctuation Loss (Net) : 0 Other Miscellaneous expenses : 14216202 Provision for Doubtful Debts : 0 Sponsorship Fees : 350000 Changes in fair value of biological assets : 0 Other Manufacturing & Service Expenses : 27474618 Freight, Shipping, Delivery and Selling Expenses : 5854580 Certification : 5169331 Provision for Doubtful Capital Advances : 0 Provision for Doubtful Other Non Current Advances : 0 Provision for Doubtful Advance Given to Suppliers : 0 Provision for Doubtful Other Current Advances : 0 Loss due to Quality Rejection : 0 Loss On Sale Of Fixed Assets : 1251154

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,25,75,877	94,95,393	1,37,28,841
Cash and cash equivalents	1,25,75,877	94,95,393	
Income taxes paid (refund), classified as operating activities	14,19,200	8,88,526	
Total income taxes paid (refund)	14,19,200	8,88,526	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	10,96,73,286	-4,47,14,990
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	10,96,73,286	-4,47,14,990
Exceptional items before tax	-273,49,90,354	0
Total exceptional items	-273,49,90,354	0
Details of nature of exceptional items	Insurance Claimed Received 83720Impairment Loss -2735074074	
Domestic sale traded goods	106,40,41,329	204,80,18,141
Total domestic turnover goods, gross	106,40,41,329	204,80,18,141
Export sale traded goods	2,98,45,364	14,17,878
Total export turnover goods, gross	2,98,45,364	14,17,878
Total revenue from sale of products	(A) 109,38,86,693	(B) 204,94,36,019
Domestic revenue services	16,59,298	1,04,805
Total revenue from sale of services	16,59,298	1,04,805
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) - Domestic : 1062343095 - Export : 29817869 - Domestic : 1698234 - Export : 27495

(B) - Domestic : 1578491991 - Export : 0 - Domestic : 469526150 - Export : 1417878

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	1		2	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SANJAY PRAKASH BANSAL	SANJAY PRAKASH BANSAL	REENA BANSAL	REENA BANSAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHLPB9499C	AHLPB9499C	AEDPB1729E	AEDPB1729E
Description of nature of transactions with related party	RENTAL INCOME & SALARY & ALLOWANCES AND DIRECTORS FEES	RENTAL INCOME & SALARY & ALLOWANCES AND DIRECTORS FEES	RENTAL INCOME & SALARY & ALLOWANCES AND DIRECTORS FEES	RENTAL INCOME
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Other related party transactions expense	4,41,64,000	3,87,74,000	1,03,08,000	39,60,000
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	3		4	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	HRITHIK BANSAL	HRITHIK BANSAL	ANIL KUMAR BANSAL	ANIL KUMAR BANSAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGKPB3415G	AGKPB3415G	ACRPB1670N	ACRPB1670N
Description of nature of transactions with related party	SALARY & ALLOWANCES AND DIRECTORS FEES	SALARY & ALLOWANCES AND DIRECTORS FEES	DIRECTOR FEES	DIRECTOR FEES
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	1,17,79,000	49,91,000	33,25,000	29,25,000
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	
	5	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Vikram Kapur	Vikram Kapur
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AEMPK4802N	AEMPK4802N
Description of nature of transactions with related party	DIRECTOR FEES	DIRECTOR FEES
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]		
Other related party transactions expense	7,71,000	8,13,000
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0



Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No