

DARJEELING ORGANICTEA ESTATES PRIVATE LIMITED.
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	17/09/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2020 to 31/03/2021
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	71,11,21,104
Highest turnover contributing product or service (ITC 8 digit) code	09022020
Description of product or service	TEA, SPICES AND GREEN LEAVES
Turnover of highest contributing product or service	71,11,21,104

[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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	TOBIAS	REMBERT
Middle name of director	JOHANNES MATTHIAS VON	JOHANNES
Last name of director	GLENCK	BIEMOND
Designation of director	Director	Director
Director identification number of director	08996812	07705760
Date of signing board report	17/09/2021	17/09/2021

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]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Growing of tea
Description of main product/service	Growing of tea
NIC code of product/service	10791
Percentage to total turnover of company	98.53%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
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
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	NA
Date of board of directors' meeting in which board's report referred to under section 134 was approved	17/09/2021
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]	Textual information (11) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (12) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (13) [See below]
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	NA
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (14) [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 (15) [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]	<p>DEPOSITS</p> <p>The Company has not accepted any deposits from the public.</p>
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	<p>DEPOSITS</p> <p>The Company has not accepted any deposits from the public.</p>
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (19) [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 11th Annual Report and the Audited Statement of Accounts for the year ended 31st March 2021.

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 key figures of your Company for the Financial Year ended 31st March 2021 are summarized as follows-

PARTICULARS 2020-21 (Rs Lakh) 2019-20 (Rs Lakh)

Profit (Loss) before Depreciation, Taxation & Exceptional Items	-6973.52	-21442.61
Depreciation	-646.12	-1618.37
Profit (Loss) Before Tax & Exceptional Items	-7619.64	-23060.98
Exceptional Item – Insurance Claim Received & Impairment	-	-27349.9
Loss		
Profit (Loss) before Taxation	-7619.64	-50410.88

Less: Provision for taxation

(a) Current -----

(b) Income Tax for Earlier Years -----

(c) Deferred 733.08 -12271.13

Profit (Loss) After Tax -8352.72 -38139.75

State of Company Affairs

Performance of the company in Year 2020-21 :

The Production during the year was 14,95,159 Kgs of made tea compared to that of the previous accounting period which was 16,31,550 Kgs. The production in the Darjeeling Tea Estates was 7,28,508 Kgs and that in the Assam Tea Estates (including managed gardens) was 7,66,651 Kgs

All India Tea production was at 1283 million kg. during 2020-21 compared to 1361 million kg. in 2019-20. Your Company produced 14,95,159 kgs. of tea against 16,31,550 Kgs last year.

The Revenue of the Company during 2020-21 was Rs 7,111 Lakhs, registering a decline of 35% over 2019-20. The major contributing factors to this decline was the reduction of sales from Trading Teas and Spices from Rs. 3,348 Lakhs to Rs. 105 Lakhs, primarily due to the shortage of Working Capital in the Company to fund the business. The Turnover from Tea Estate sale was 6% lower in FY 2020-21 at Rs. 7,007 Lakhs as compared to Rs. 7,453 Lakhs in FY 2019-20.

The Company's Loss after tax in 2020-21 amounts to Rs. (8,352.72) Lakhs in comparison to last year's Loss of Rs. (38,139.75) Lakhs. The P&L is showing this loss due to the significant loss of revenue as detailed above.

The discussions on the restructuring and change of management proposal submitted by the Company to the Banks have progressed favourably. The Company has proposed the conversion of External Commercial Borrowing (ECB) of Euro 98,08,400 raised from Micro, Small & Medium Enterprises Bonds

S.A. (MSME) into Equity shares, as per the external valuer's report, whereby post conversion, the shareholding of the Foreign shareholders will become majority thereby effecting the change in management control in favour of the foreign shareholders. The ECB conversion, as a process of change of management control is also enunciated in the TEV Report and Information Memorandum prepared at the behest of Lenders and duly submitted to all the Banks. The company has also intimated all the lenders about the said conversion. The Company has received conditional approval for change in management and ECB conversion from State Bank of India. The Company will take necessary steps including holding the Board Meeting/Extraordinary General Meeting to give effect to the debt restructuring plan and conversion of ECB into Equity shares resulting in the change in management control.

The existing management of the company and the foreign investors are committed to the proposal of restructuring and upgradation of the account on being given the approval for the change of ownership and management control. This will enable the company to get the much needed financial support from the foreign investors, who are fully committed to the company and will not only save the company and the livelihood of the 65000 people dependent upon the company but will also enable us to establish long term mutually beneficial banking relationship with the Indian banks.

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

IMPACT OF COVID-19

The year 2021 is turning out to be more challenging than the year gone by. The inclement weather conditions prevalent in Darjeeling and Assam during Jan- May and the devastating 2nd wave of the COVID-19 pandemic being witnessed since April has affected everyone's life and livelihood to a great extent. Due to strict lockdown across country, plucking was suspended and there was minimal production, dispatch, shipment during that period. Due to initial lockdown followed by high absenteeism there was suspension of plucking during the lockdown period, slashing of over grown tea bushes, inadequate supply of nutrient and plant protection inputs at critical junctures. This also impacted availability of manpower in the Kolkata warehouse. Further availability of air and ocean

freight connections was delayed due to global transportation restrictions on shipping lines and containers. There was an unprecedented shortage of vessel and equipment at the Kolkata/Haldia ports. Presently the company is reviving from those aforementioned while adhering to safety and hygiene practices at all its facilities.

All sectors of the economy have been impacted with lockdowns and curfews imposed in almost all parts of the country. This time around, the cases have increased in the Tea Estates too and there has been some mortality as well.

The adverse weather conditions, which started up with prolonged drought, were followed up by thunderstorms/hail storms and thereafter long spells of excessive rainfall coupled with overcast skies and low temperatures.

Strict measures of social distancing, hygiene practices and sanitisation ensured safety of workers/employees at workplace.

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. 1,30,00,000 (One Crore Thirty Lac) Ordinary Equity Shares of Rs. 10/- each
2. 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 31.03.2021 is as follows:
DOTEPL SHAREHOLDING DETAILS AS ON DATE 31.03.2021:

Sl. No	Name of Shareholders	Number of Equity Shares Allotted	includes CCPS	Total Paid up Share Capital (in Rs.)	% of shareholding based on total paid up share capital	Cumulative % of shareholding
1	SANJAY PRAKASH BANSAL	6,67,830	6,67,830	0.18%	40.04%	
		10,000	1,00,000	0.03%		
2	REENA BANSAL	8,00,000	8,00,000	0.22%		
3	MOTILAL MAKHANLAL HOLDINGS PVT. LTD.	29,73,009	297,30,090	8.20%		
4	SAMPAD VIKAS LIMITED	36,43,250	364,32,500	10.05%		
5	MOONDAKOTEE TEA CO. PVT. LTD.	8,61,300	86,13,000	2.38%		
6	AMBOOTIA TEA EXPORTS PVT. LTD.	17,66,087	176,60,870	4.87%		
7	HRITHIK INVESTMENT PVT. LTD.	8,58,811	85,88,110	2.37%		
8	HRITHIK BANSAL	7,52,620	7,52,620	0.21%		
9	BHUMYA TEA CO. PVT. LTD	41,79,480	417,94,800	11.53%		
	Sub Total - Promoter Shareholding (Bansal Family)	165,12,387	1451,39,820	40.04%		

10 OIKOCREDIT ECUMENICAL DEVELOPMENT COOPERATIVE SOCIETY	23,77,242	237,72,420	6.56%	59.96%
11 LAKESIDE INVESTMENT MANAGEMENT LTD	6,29,874	62,98,740	1.74%	
12 Artava AG	147,71,470	1477,14,700	40.75%	
13 Stiftung Evidenz	21,17,755	211,77,550	5.84%	
14 AUWA Holding gmbh	14,13,475	141,34,750	3.90%	
15 GLS TreuhandEV	4,23,705	42,37,050	1.17%	
Sub Total - Non Promoter / Foreign Investors Shareholding	217,33,521	2173,35,210	59.96%	
GRAND TOTAL	382,45,908	3624,75,030	100.00%	100.00%

Note:

1. The Company vide its Board resolution dated 12th June, 2021, had approved for forfeiture of 22, 20, 450 partly paid "Class D" Equity shares and cancellation thereof.

List of Promoters holding Partly Paid Class D Shares - stands forfeited and cancelled

1. Mr. Sanjay Prakash Bansal (SPB) holds 6,67,830 partly paid Class D Shares
2. Mrs. Reena Bansal (RB) holds 8,00,000 partly paid Class D Shares and
3. Mr. Hrithik Bansal (HB) holds 7,52,620 partly paid Class D Shares

2 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.

3 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.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

LEGAL CASES:

1. The Company has given legal notices to various parties for recovery of the dues/claims.
2. At the conclusion of the arbitration proceedings between Darjeeling Organic Tea Estates Pvt Ltd ("DOTEPL" as claimant) and National Insurance Company Limited (NICL), an award of Rs 2.75 Crores was declared in favour of DOTEPL in 17 August 2020. The award also provided that an interest at 7% from the start of arbitration till the award date was to be paid by NICL to the Company along with a cost of Rs. 28.99 Lakhs. While the Company has filed for the execution of the award, NICL has filed an application in the Court for stay of award and setting aside. The matter is sub-judice as on date of this report. The Company is pursuing the matter through its lawyers for expediting of the arbitration award.
3. The award for the Arbitration between General Fibre Dealers Pvt Limited (GFDPL) and Darjeeling Organic Tea Estates Pvt Ltd ("DOTEPL") regarding Cheriodeo Purbat Tea Estate had no financial implication on either party. GFDPL, who was the claimant in the arbitration, has filed a set aside application (AP no 384 of 2019) in Calcutta High Court. The matter is closed.

SIGNIFICANT BUSINESS & MANAGEMENT RELATED ASPECTS OCCURRING AFTER THE BALANCE SHEET DATE

The agreement to sale/transfer of leasehold right of Nurbong Tea Estate in Darjeeling has been entered between the Buyer and DOTEPL. The final closure of the deal will be done after getting the approval from the lending Banks.

There are no more material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of report.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

- Mr. Florian Christoph Grohs (DIN 05264322) resigned as Director of the Company with effect from 11th July, 2020.
- In the board meeting held on 3rd November, 2020, Mr. Hrithik Bansal (DIN: 06565372) and Anil Kumar Bansal (DIN:01382245), Directors had stepped down from the directorship of the company with effect from 10th August, 2020 and the directorships of Mr Sanjay Prakash Bansal (DIN:00785671) and Mrs Reena Bansal (DIN:00785696) was changed from the category of Promoter Executive Directors to Promoter Non-Executive Directors.
- Mr. Markus Jermann (DIN:08996808), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Tobias von Glenck (DIN:08996812), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Robert Scott Weldon (DIN: 08420940) resigned as Director of the Company with effect from 21st January, 2021.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Hrithik Bansal, Mr. Anil Kumar Bansal and Mr. Robert Scott Weldon for their valuable services to the Company as Directors during their association with the Company.

MEETINGS OF THE BOARD OF DIRECTORS

During the year 13 (Thirteen) Board Meetings were convened and held. The composition and category of the Board of Directors, their attendance at the Board Meetings held during the year 2020 - 2021 are as follows:

Name of the Director	Category	Number of meetings entitled to attend	Meetings Attended
Mr. Sanjay Prakash Bansal	Promoter	13	13
Mrs. Reena Bansal	Promoter	13	11
Mr. Hrithik Bansal	Promoter	13	8

Nominee Director 13 10
Mr. Anil Kumar Bansal

Mr. Rembert Johannes Biemond Nominee Director 13 13

Mr. Robert Scott Weldon Nominee Director 13 12

Mr. Florian Grohs Nominee Director 6 6

Mr. Markus Jermann Nominee Director 2 2

Mr. Tobias von Glenck Nominee Director 2 2

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 II.

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:

- a) In the preparation of the annual accounts for the year ended March 31, 2021, 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, 2021 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.
- 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, 2021 were on arm's length basis and were in the ordinary course of business. Refer Note No. 42 of Notes to the Financial Statements for the year ended 31.03.2021, in which the details of related party transactions are given.

CERTIFICATIONS STATUS OF GROUP GARDENS

Your 16 tea estates of the Company at Darjeeling and Assam are certified organic by IMO India with national organic standards of NPOP (Indian Organic Standards), NOP (USA), COR (Canada), EU and JAS (Japan). 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). We are going ahead to get Cherideo Purbat and Ambootia factories certified under FSSC and ISO 14001.

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

Pandam tea estate is Biosuisse certified and Cherideo Purbat is Sedex registered.

We have successfully installed Fairtrade certificates in 3 Darjeeling tea estates (Pandam, Rangaroon, Aloobari) and two Assam Tea estates; we are hopeful to have the same for Ambootia, Monteviot, Mullootar, Chongtong and Nagri as well by September'21. The Company has also been successful in getting back RA certificates for Pandam, Rangaroon, Jamguri and Cherideo Purbat tea estates; we aspire to revive RA certificates for Ambootia, Monteviot, Chongtong and Nagri by September'21. Financial challenges to revive certificates to facilitate better export price realisation remains a matter of concern.

CORPORATE SOCIAL RESPONSIBILITY

During the year under review, since there is ongoing financial loss in the Company for FY 2020-21, 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

Your company is at an advanced stage of publishing its Sustainability Development Report for 2018- 2021 which will be published with an external assurance from E&Y complying with international standard of assurance of ISAE3000. For the first time for any Indian tea company, this report will contain True Cost Accounting of its performances and computation of net CO2e sequestration till scopes I & II.

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 appointed M/s. GKSS & Associates, Chartered Accountants, 40/4, Ballygunge Circular Road, Kolkata 700019 as an Internal Auditor of the Company for the Financial year 2020-21 and 2021-22. The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. Based on the report of Internal Audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls.

INDUSTRIAL RELATIONS

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

HUMAN RESOURCES

Your company employs over 9660 permanent employees and 1280 seasonal employees in tea plantations at Darjeeling and Assam. 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 and 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 in spite of steep financial hardship faced. 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 in growing 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.

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, was appointed as a Statutory Auditors of the Company for the FY 2019-20 and 2020-21, which thereby leads to completion of their specified tenure of appointment.

The Board has proposed for the appointment of Maheshwari & Associates, Chartered Accountants (FRN: 311008E) having their office at 6A "Geetanjali", 8B, Middleton Street, Kolkata 700071, as Statutory Auditors in the ensuing AGM of the Company for a block of 5 years, starting with the audit of the Financial Year 2021-22. Though the appointment is made for a period of 5 years, ratification at each AGM is necessary as per the provisions of the Companies Act, 2013.

The Board has recommended for the approval of shareholders in the ensuing AGM of the Company.

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 Board's response in relation to each of the said opinion is as follows: S. No Auditor's Qualification Management Response 1 "The company has defaulted in the repayment of loans or borrowings to the banks, financial institutions and lenders of External Commercial Borrowings. Details of Default with Overdue Installments and overdue interest amounting to Rs.187.75 crores have been reported in Note No.16, 20 & 22. of the Standalone Ind AS Financial Statement as on 31st March 2021. The Cash Credit & Term Loan exposure in UCO bank is NPA since June 2019 & the same from Indian Bank (erstwhile Allahabad Bank) and the term loan from State Bank

of India also identified as NPA during the course of audit amounting to Rs.91.78 crores, Rs.82.63 crores and Rs. 7.42 crores respectively as disclosed in Note No. 16, 20 & 22 read with note No. 45(e).

" "Loan accounts with UCO bank became NPA in June 2019. Loan accounts of Indian Bank and State Bank of India (SBI) also slipped into NPA. Consequent to this, the company had initiated discussion with the banks since Dec 2019 for restructuring. The Company has submitted revised restructuring proposal to the bank on 28.10.2020 and the proposal is under active consideration. SBI Bank has already given conditional approval for the change of management and upgradation of accounts. The Company is confident of resolving the issues with the bank.

" "The Company has defaulted in Statutory Dues and Liabilities which have been reported in point no. vii of Annexure A to this report. The TDS Returns for the part of the FY 2020-21 has not been filed by the Company. The resultant liability due to non-filing of the aforesaid returns have not been determined & provided for by the Management as on 31-03-2021. So to that extent, the current liabilities and loss are understated.

" "The company has approached the Provident Fund and GST authorities for instalment payment scheme for the overdue amounts. Approval has been received from GST authority and In-principle approval has also been received from Provident Fund Department 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 till March 2021. The instalment payments for the GST dues are also being regularly deposited by the Company. The management is confident of adherence to the planned repayment schedule and clearance of old dues. TDS returns will be updated once the payments are done in full.

3 "Balance Confirmation from Trade Creditors, Trade Receivables, Loans and Advances given and Deposits as on 31-03-2021 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.

" "Balance confirmation mails were sent to most of the vendors but the Company received response only from few of the vendors. Debtor's accounts were verified by Auditor and they were convinced that the balance outstanding as on 31.03.2021 against export debtors are correct and subsequently realised by the company. Some old debtors like Bhumya Pvt. Ltd., Bush Tea Co Pvt. Ltd., had not replied to our negative balance confirmation letters sent last year and the company has initiated legal action against these debtors.

4 "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 31.03.2021. 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 other than managerial staffs on cash basis and at the end of the year there was no liability to the managerial staffs as it was relinquished by them under a cost cutting measure owing to pandemic situation.

" "This is as per prevailing practice adopted by the Company since beginning.

5 The company had allotted on the basis of Right Issue 33,93,656 zero coupon Compulsorily Convertible Preference Shares of face value of Rs. 10/= each along with a premium of Rs. 15.17 per share, aggregating to Rs. 8,54,18,320/= to the existing shareholders who have subscribed the right issue in proportion of their shareholding. The company was in default in submitting FC-GPR return to the appropriate authority and so far the time limit of refund of excess share application money received is concern it failed to follow the prescribed regulation under the FEMA. The management clarifies that due to change in AD Bank the matter got delayed and the FCGPR filed online is pending acceptance by the AD Bank. The FCGPR return could not be filed timely due to change in AD Bank from HDFC Bank to ICICI Bank. FCGPR has been filed online and it is pending acceptance by the new AD Bank.

6 Compliance of Sec 188 of the Companies Act relating to Provision for Doubtful Debts of related parties to the extent of Rs. 9.43 crores, the specific resolution of the Board approving the said provisioning was passed on 26.02.2021. The Company vide its Board resolution dated 26.02.2021, has made provision of doubtful debt of Rs.9.43 Crores against Bhumya Private Limited.

7 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. Due to COVID curbs, the matter could not be taken up for refund from VAT authorities. The management of the company is hopeful of sorting out the matter in the current year.

8 The company has signed during the year a Memorandum of understanding with D K Industries (P) Ltd. as transferee and Ratanpur Land & Tea Estate (P) Ltd. as confirming party to transfer the ownership of Ratanpur Tea Estate, which was not yet mutated in the name of the company, and the value of assets was shown as "Assets held for Sale" as per the Point No. 3.4 of Significant Accounting Policies of the company. We refer Note No. 49 in this regard. The company has signed an Agreement to transfer the Leasehold Right to Fine Tea Pluck LLP as transferee during the year to transfer the right of Nurbong T E (consisting of Simring, Shivakhola (Gitangay) and Nurbong Divisions) and the value of assets has been shown as "Assets held for Sale" the Point No. 3.4 of Significant Accounting Policies of the company. We refer Note No. 49 in this regard. The Company has not booked sales of Ratanpur Tea Estate during 2020-21 as there are some issues which need to be closed before the deal is finally concluded. Agreement for sale of Nurbong Tea Estate was executed in 2021-22 hence not accounted in 2020-21.

9 The company also transferred its receivable accounts of Bansal Agro Beverages Pvt Ltd of Rs. 8.27 crores and Dreamview Commodeal Pvt. Ltd. of Rs. 25.80 crores to the Bhumya Pvt. Ltd. (Drs) against which neither confirmation from either party was produced before us nor special resolution u/s 185 of the Companies Act, 2013 was passed by the Company. The agreement for transfer of receivable from Bansal Agro Beverages Pvt Ltd was provided to the Auditor. Dreamview Commodeal Pvt. Ltd. entries have been reversed on the basis of bank statement verified by forensic auditor. As per auditor we need to pass a special resolution but the Company is of the opinion that this is a rectification entry hence passing of special resolution by shareholders is not required.

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.

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 review.

Foreign Exchange Earnings & Outgo the company during the year under
Foreign Exchange Earnings & Outgo 31.03.2021 31.03.2020
Total Inflow in foreign exchange during the year (Rs. in lakhs) 12,017.95 4747.22
Total outflow in foreign exchange during the year (Rs. in lakhs) 822.70 473.50

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	Tobias von Glenck
Director	Director
(DIN- 07705760)	(DIN- 08996812)

Date: 17.09.2021

Place: Kolkata

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 Company's 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 II

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:

- 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;

- 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

1. The Financial details as sought by the Companies Act, 2013 for fiscal 2021 are as follows:

PARTICULARS
AMOUNT (IN INR)

Average net Loss of the Company for last three financial years
(17569.45)

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. 17569.45 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

NIL

NIL

NIL

NIL

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

in marathon for the
education of children.

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 2020-21 :The Production during the year was 14,95,159 Kgs of made tea compared to that of the previous accounting period which was 16,31,550 Kgs. The production in the Darjeeling Tea Estates was 7,28,508 Kgs and that in the Assam Tea Estates (including managed gardens) was 7,66,651 Kgs All India Tea production was at 1283 million kg. during 2020-21 compared to 1361 million kg. in 2019-20. Your Company produced 14,95,159 kgs. of tea against 16,31,550 Kgs last year. The Revenue of the Company during 2020-21 was Rs 7,111 Lakhs, registering a decline of 35% over 2019-20. The major contributing factors to this decline was the reduction of sales from Trading Teas and Spices from Rs. 3,348 Lakhs to Rs. 105 Lakhs, primarily due to the shortage of Working Capital in the Company to fund the business. The Turnover from Tea Estate sale was 6% lower in FY 2020-21 at Rs. 7,007 Lakhs as compared to Rs. 7,453 Lakhs in FY 2019-20. The Company's Loss after tax in 2020-21 amounts to Rs. (8,352.72) Lakhs in comparison to last year's Loss of Rs. (38,139.75) Lakhs. The P&L is showing this loss due to the significant loss of revenue as detailed above. The discussions on the restructuring and change of management proposal submitted by the Company to the Banks have progressed favourably. The Company has proposed the conversion of External Commercial Borrowing (ECB) of Euro 98,08,400 raised from Micro, Small & Medium Enterprises Bonds S.A. (MSME) into Equity shares, as per the external valuer's report, whereby post conversion, the shareholding of the Foreign shareholders will become majority thereby effecting the change in management control in favour of the foreign shareholders. The ECB conversion, as a process of change of management control is also enunciated in the TEV Report and Information Memorandum prepared at the behest of Lenders and duly submitted to all the Banks. The company has also intimated all the lenders about the said conversion. The Company has received conditional approval for change in management and ECB conversion from State Bank of India. The Company will take necessary steps including holding the Board Meeting/Extraordinary General Meeting to give effect to the debt restructuring plan and conversion of ECB into Equity shares resulting in the change in management control. The existing management of the company and the foreign investors are committed to the proposal of restructuring and upgradation of the account on being given the approval for the change of ownership and management control. This will enable the company to get the much needed financial support from the foreign investors, who are fully committed to the company and will not only save the company and the livelihood of the 65000 people dependent upon the company but will also enable us to establish long term mutually beneficial banking relationship with the Indian banks. 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 review. the company during the year under

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 review. the company during the year under

Textual information (5)

Details regarding foreign exchange earnings and outgo

Foreign Exchange Earnings & Outgo 31.03.2021 31.03.2020 Total Inflow in foreign exchange during the year (Rs. in lakhs) 12,017.95 4747.22 Total outflow in foreign exchange during the year (Rs. in lakhs) 822.70 473.50

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, 2021, 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, 2021 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. 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. The Company has given legal notices to various parties for recovery of the dues/claims. 2. At the conclusion of the arbitration proceedings between Darjeeling Organic Tea Estates Pvt Ltd ("DOTEPL" as claimant) and National Insurance Company Limited (NICL), an award of Rs 2.75 Crores was declared in favour of DOTEPL in 17 August 2020. The award also provided that an interest at 7% from the start of arbitration till the award date was to be paid by NICL to the Company along with a cost of Rs. 28.99 Lakhs. While the Company has filed for the execution of the award, NICL has filed an application in the Court for stay of award and setting aside. The matter is sub-judice as on date of this report. The Company is pursuing the matter through its lawyers for expediting of the arbitration award. 3. The award for the Arbitration between General Fibre Dealers Pvt Limited (GFDPL) and Darjeeling Organic Tea Estates Pvt Ltd ("DOTEPL") regarding Cheriodeo Purbat Tea Estate had no financial implication on either party. GFDPL, who was the claimant in the arbitration, has filed a set aside application (AP no 384 of 2019) in Calcutta High Court. The matter is closed.

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, 2021 were on arm's length basis and were in the ordinary course of business. Refer Note No. 42 of Notes to the Financial Statements for the year ended 31.03.2021, 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 31.03.2021

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

I. REGISTRATION & 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	C/o Regus Grandeur Offices Private Limited, PS Arcadia, 9th Floor, 4A, Abanindra Nath Thakur Sarani, Kolkata 700016.
	Tel:	
	+91-33-66513223	
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	98.53

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-2021]			No. of Shares held at the end of the year[As on 31-March-2020]			% Change During the Year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	
							% of Total Shares

A. Promoters									
(1) Indian									
a) Individual/HUF									
		22,30,450	22,30,450	5.83		22,30,450	22,30,450	6.39	-0.56
b) Central Govt									
c) State Govt(s)									
d) Bodies Corp.									
		14281937	14281937	37.34		14281937	14281937	40.98	-3.64
e) Banks / FI									
Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2021]				No. of Shares held at the end of the year[As on 31- March-2020]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
f) Any other Total shareholding of Promoter (A)									
		16512387	16512387	43.17		16512387	16512387	47.37	-4.2
B. Public Shareholding									
1. Institutions									
a) Mutual Funds									
b) Banks / FI									
c) Central Govt									
Category of Shareholders	No. of Shares held at the beginning of the year[As on 31- March-2021]				No. of Shares held at the end of the year[As on 31- March-2020]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
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):-									
Category of Shareholders	No. of Shares held at the beginning of the year[As on 31- March-2021]				No. of Shares held at the end of the year[As on 31- March-2020]				% Change during the year
	Demat	Physical	Total	% of Total	Demat	Physical	Total	% of Total	

		Shares			Shares				
2. Non-Institutions									
a) Bodies Corp.									
i) Indian									
ii) Overseas		2,17,33,521	2,17,33,521	56.82	1,83,39,865	1,83,39,865	52.62	4.2	
b) Individuals									
i) Individual shareholders holding nominal share capital up to 1 lakh									
Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2021]				No. of Shares held at the end of the year[As on 31-March-2020]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
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									
Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2021]				No. of Shares held at the end of the year[As on 31-March-2020]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
Trusts									
Foreign Bodies - D R									
Sub-total (B)(2):-		2,17,33,521	2,17,33,521	56.82	1,83,39,865	1,83,39,865	52.62	4.2	
Total Public Shareholding (B)=(B)(1)+(B)(2)		2,17,33,521	2,17,33,521	56.82	1,83,39,865	1,83,39,865	52.62	4.2	
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)		3,82,45,908	3,82,45,908	100	3,48,52,252	3,48,52,252	100		

ii. Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	Shareholding at the end of the year	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	% change in shareholding during the year
		No. of Shares			No. of Shares			
	Sanjay Prakash							

1	Bansal	6,77,830	1.94	0	6,77,830	1.77	0	-0.17
2	Reena Bansal	8,00,000	2.3	0	8,00,000	2.09	0	-0.21
3	Hrithik Bansal	7,52,620	2.16	0	7,52,620	1.96	0	-0.2
4	MOTILAL MAKHANLAL HOLDINGS PVT. LTD.	2973009	8.53	0	2973009	7.77	0	-0.76
5	SAMPAD VIKAS LIMITED	3643250	10.45	0	3643250	9.53	0	-0.92
6	MOONDAKOTEE TEA CO. PVT. LTD.	861300	2.47	0	861300	2.25	0	-0.22
7	AMBOOTIA TEA EXPORTS PVT. LTD.	1766087	5.07	0	1766087	4.62	0	-0.45
8	HRITHIK INVESTMENT PVT. LTD.	858811	2.47	0	858811	2.25	0	-0.22
9	BHUMYA TEA CO. PVT. LTD	4179480	11.99	0	4179480	10.93	0	-1.06
	Total	16512387	47.38	0	16512387	43.17	0	-4.21

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

SN Particulars	Shareholding at the beginning of the year	% of total shares of the company	Cumulative Shareholding during the year	% of total shares of the company
	No. of shares		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.):	CCPS allotment	-4.21		
At the end of the year	16512387	43.17		

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

SN For Each of the Top 10 Shareholders	Shareholding at the beginning of the year	% of total shares of the company	Cumulative Shareholding during the year	% of total shares of the company
	No. of shares		No. of shares	
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.):	CCPS allotment on 04.06.2020	4.61%		
At the end of the year	21733521	56.82%		

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	% of total shares of the company	Cumulative Shareholding during the year	% of total shares of the company
	No. of shares		No. of shares	
At the beginning of the year	22,30,450	6.4		
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons	CCPS allotment on 04.06.2020	-0.57		

for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):		
At the end of the year	22,30,450	5.83

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

Indebtedness at the beginning of the financial year	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
i) Principal Amount	1,62,60,22,035	1,13,14,37,345	-	2,75,74,59,380
ii) Interest due but not paid	20,37,23,749	-	-	20,37,23,749
iii) Interest accrued but not due	-	1,45,89,042	-	1,45,89,042
Total (i+ii+iii)	1,82,97,45,784	1,14,60,26,387	-	2,97,57,72,171
Change in Indebtedness during the financial year				
* Addition	20,13,90,204	67,66,92,514		87,80,82,718
* Reduction	20,91,86,737	55,99,119		21,47,85,856
Net Change	(77,96,533)	67,10,93,395	-	66,32,96,862
Indebtedness at the end of the financial year				
i) Principal Amount	1,41,53,80,262	1,72,98,47,661		3,14,52,27,923
ii) Interest due but not paid	40,65,68,989	7,50,30,204	-	48,15,99,193
iii) Interest accrued but not due	-	1,22,41,917		1,22,41,917
Total (i+ii+iii)	1,82,19,49,251	1,81,71,19,782	-	3,63,90,69,033

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
	Sanjay Prakash Bansal	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	92.34	38.47	0	41.54	172.35
(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 (Director's payment, Sponsorship fees)	9.51	5.95	0	0	15.46
Total (A)	101.84	44.42	0	41.54	187.81
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	Florian Grohs	Rembert Johannes Biemond	Robert Scott Weldon	Markus Jermann	Tobias von Glenck	

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	Rajan Singh (Date of joining 10.08.2020)
(a)	Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	3.88
(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	3.88

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)
A. COMPANY					
Penalty					
Punishment			NIL		
Compounding					
B. DIRECTORS					
Penalty					
Punishment			NIL		
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment			NIL		
Compounding					

Textual information (11)

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

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

- Mr. Florian Christoph Grohs (DIN 05264322) resigned as Director of the Company with effect from 11th July, 2020.
- In the board meeting held on 3rd November, 2020, Mr. Hrithik Bansal (DIN: 06565372) and Anil Kumar Bansal (DIN:01382245), Directors had stepped down from the directorship of the company with effect from 10th August, 2020 and the directorships of Mr Sanjay Prakash Bansal (DIN:00785671) and Mrs Reena Bansal (DIN:00785696) was changed from the category of Promoter Executive Directors to Promoter Non-Executive Directors.
- Mr. Markus Jermann (DIN:08996808), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Tobias von Glenck (DIN:08996812), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Robert Scott Weldon (DIN: 08420940) resigned as Director of the Company with effect from 21st January, 2021.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Hrithik Bansal, Mr. Anil Kumar Bansal and Mr. Robert Scott Weldon for their valuable services to the Company as Directors during their association with the Company.

Textual information (12)

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 (13)

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

CORPORATE SOCIAL RESPONSIBILITY

During the year under review, since there is ongoing financial loss in the Company for FY 2020-21, 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.

Textual information (14)

Disclosure of financial summary or highlights [Text Block]

PARTICULARS	2020-21	2019-20
Profit (Loss) before Depreciation, Taxation & Exceptional Items	-6973.52	-21442.61
Depreciation	-646.12	-1618.37
Profit (Loss) Before Tax & Exceptional Items	-7619.64	-23060.98
Exceptional Item – Insurance Claim Received & Impairment Loss	-	-27349.9
Profit (Loss) before Taxation	-7619.64	-50410.88
Less: Provision for taxation		
(a) Current	-----	-----
(b) Income Tax for Earlier Years	-----	-----
(c) Deferred	733.08	-12271.13
Profit (Loss) After Tax	-8352.72	-38139.75

Textual information (15)

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 Director of the Company with effect from 11th July, 2020.
- In the board meeting held on 3rd November, 2020, Mr. Hrithik Bansal (DIN: 06565372) and Anil Kumar Bansal (DIN:01382245), Directors had stepped down from the directorship of the company with effect from 10th August, 2020 and the directorships of Mr Sanjay Prakash Bansal (DIN:00785671) and Mrs Reena Bansal (DIN:00785696) was changed from the category of Promoter Executive Directors to Promoter Non-Executive Directors.
- Mr. Markus Jermann (DIN:08996808), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Tobias von Glenck (DIN:08996812), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Robert Scott Weldon (DIN: 08420940) resigned as Director of the Company with effect from 21st January, 2021.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Hrithik Bansal, Mr. Anil Kumar Bansal and Mr. Robert Scott Weldon for their valuable services to the Company as Directors during their association with the Company.

Textual information (16)

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

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 (17)

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

INTERNAL FINANCIAL CONTROL

The Company has appointed M/s. GKSS & Associates, Chartered Accountants, 40/4, Ballygunge Circular Road, Kolkata 700019 as an Internal Auditor of the Company for the Financial year 2020-21 and 2021-22. The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. Based on the report of Internal Audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls.

Textual information (18)

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

Annexure II

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

1. The Financial details as sought by the Companies Act, 2013 for fiscal 2021 are as follows:

PARTICULARS AMOUNT (IN INR)

Average net Loss of the Company for last three financial years -17569.45

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. 17569.45 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 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 (19)

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 Director of the Company with effect from 11th July, 2020.
- In the board meeting held on 3rd November, 2020, Mr. Hrithik Bansal (DIN: 06565372) and Anil Kumar Bansal (DIN:01382245), Directors had stepped down from the directorship of the company with effect from 10th August, 2020 and the directorships of Mr Sanjay Prakash Bansal (DIN:00785671) and Mrs Reena Bansal (DIN:00785696) was changed from the category of Promoter Executive Directors to Promoter Non-Executive Directors.
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- Mr. Tobias von Glenck (DIN:08996812), has been appointed as an Non-Executive Director of the Company with effect from 16th December, 2020.
- Mr. Robert Scott Weldon (DIN: 08420940) resigned as Director of the Company with effect from 21st January, 2021.

Your Board takes this opportunity to thank Mr. Florian Christoph Grohs, Mr. Hrithik Bansal, Mr. Anil Kumar Bansal and Mr. Robert Scott Weldon for their valuable services to the Company as Directors during their association with the Company.

[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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	TOBIAS	REMBERT
Middle name of director	JOHANNES MATTHIAS VON	JOHANNES
Last name of director	GLENCK	BIEMOND
Designation of director	Director	Director
Director identification number of director	08996812	07705760
Date of signing of financial statements by director	17/09/2021	17/09/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Date of signing of financial statements by company secretary	17/09/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
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	17/09/2021
Date of signing of balance sheet by auditors	17/09/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]			
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]			
Disclosure in auditors report relating to fixed assets	Textual information (20) [See below]		
Disclosure in auditors report relating to inventories	Textual information (21) [See below]		
Disclosure in auditors report relating to loans	Textual information (22) [See below]		
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (23) [See below]		
Disclosure in auditors report relating to deposits accepted	Textual information (24) [See below]		
Disclosure in auditors report relating to maintenance of cost records	Textual information (25) [See below]		
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (27) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised			Textual information (28) [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 (29) [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 (30) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (31) [See below]		
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (32) [See below]		
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934			Textual information (33) [See below]

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (34) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (20)

Disclosure in auditors report relating to fixed assets

i. (a) The Company has maintained records to show particulars of fixed assets. However this year improvements noted except for Assam Gardens in the format of record maintenance & in contents by showing quantitative details, sub-location& Asset Identification number of such fixed assets. (b) Excepting for Assam Gardens we have received documentation regarding the physical verification of fixed assets in a phased manner by respective garden management. However, management has confirmed that for Assam Gardens 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 (21)

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 (22)

Disclosure in auditors report relating to loans

iii. The Register to be maintained under Sec 189 of the Companies Act 2013 was 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.1.42 crores b) Darjeeling Beverages Rs.0.78 crores c) Bhumya Pvt Ltd. Rs. 82.99 Crores d) Ambootia Tea Exports Private Limited – Rs.17.70crores e) Ratanpur Land & Tea Estates Private Limited Rs.2.18 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 already been created in the last year against Advances given to Darjeeling Beverages Pvt Ltd and Bhumya Pvt Ltd.

Textual information (23)

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.16.88 crores (gross) &Ratanpur Land and Tea Estates (P) Ltd amounting to Rs.3.10 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.

Textual information (24)

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.98.30 lacs and from Hector Beverages Private Limited - Advances from Customer outstanding as on 31-03-2021 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. Also excess Share Application Money Received Rs. 9.80 lacs not refunded within 15 days of completion of 60 days from the date of receipts.

Textual information (25)

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 (26)

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 tax and returns with appropriate authorities, undisputed statutory dues/liabilities of Provident Fund, Professional Tax, 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, 2021:- 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 3,47,40,582/- April'20 to March'21 The Employees' Provident Funds And Miscellaneous Provisions Act, 1952 & Assam Tea Employees Provident Fund Provident Fund 9,97,40,345/- Earlier to April 2020. The West Bengal Labour Welfare Fund Act, 1974 Labour Welfare Fund 92,016/- Related to December 2020 Income Tax Act 1961 TDS Due under various section demanded by Income Tax Department 1,59,71,320/- Due relates to FY 2019-20 & Prior period . Income Tax Act 1961 TDS Due under various sections 2,72,77,837/- Related to the Period 1st April 2020 to 31st March,2021 Income Tax Act 1961 TDS Due under various sections 67,19,398/- Earlier to April'2020 West Bengal State Tax on Professions, Trades, callings and Employments Act 1979 Professional Tax 1,29,948/- Period Dec'20 to March'21 Assam Professions, Trades, Callings and Employment Taxation Act, 1947 Professional Tax 4,54,241/- Period Aug'15 to March'21 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 3,01,52,768/- 33,37,994/- These dues are payable to Bureau against demand. West Bengal VAT Act CST ACT West Bengal VAT 48,908/- Prior to April,18 19-20 Income Tax Act 1961 Dividend Tax 4,34,105/- Prior to 19-20 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, 2021 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 Income Tax Act 1961 Provident Fund – Happy Valley TE For AY 2018-19 Notice u/s142(1) received on 17.11.20 for asst 78,00,000 (Rs.60,00,000) has been kept deposited with the Authorities. Demand of Rs 1.37 cr raised, TDS & Gratuity paid in time not considered, documents on prior pditem, PF penalty to be considered. PF Authorities CIT (Appeal) Income Tax Act 1961 Income Tax Demand out of Scrutiny Assessment order u/s 143(3) AY 2017-18 164.648 crores 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 92.45 lakhs Appeal effect Pending

Textual information (27)

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.180.24 crores have been reported in Note No.22 of the Standalone Ind AS Financial Statement as on 31st March 2021. 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 not been serviced. Repayment of principal of ECB has moratorium till 14-Dec-2021.

Textual information (28)

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 (29)

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 (30)

Disclosure in auditors report relating to transactions with related parties

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 "j" of the Basis for Qualified Opinion paragraph stated above.

Textual information (31)

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. But the company had allotted on the basis of Right Issue 33,93,656 zero coupon Compulsorily Convertible Preference Shares of face value of Rs. 10/= each along with a premium of Rs. 15.17 per share, aggregating to Rs. 8,54,18,320/= to the existing shareholders who have subscribed the right issue in proportion of their shareholding. Furthermore, the company has utilized the fund for the purpose it was so raised.

Textual information (32)

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 (33)

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 (34)

Disclosure in auditor's report explanatory [Text Block]

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, 2021, 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, 2021 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 and lenders of External Commercial Borrowings. Details of Default with Overdue Installments and overdue interest amounting to Rs.187.75 crores have been reported in Note No.16, 20 & 22. of the Standalone Ind AS Financial Statement as on 31st March 2021. The Cash Credit & Term Loan exposure in UCO bank is NPA since June 2019 & the same from Indian Bank (erstwhile Allahabad Bank) and the term loan from State Bank of India also identified as NPA during the course of audit amounting to Rs.91.78 crores, Rs.82.63 crores and Rs. 7.42 crores respectively as disclosed in Note No. 16, 20&22 read with note No. 45(e).

b) The Company has defaulted in Statutory Dues and Liabilities which have been reported in point no. vii of Annexure A to this report. The TDS Returns for the part of the FY 2020-21 has not been filed by the Company. The resultant liability due to non-filing of the aforesaid returns have not been determined & provided for by the Management as on 31-03-2021. 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 31-03-2021 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.

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 31.03.2021. 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 other than managerial staffs on cash basis and at the end of the year there was no liability to the managerial staffs as it was relinquished by them under a cost cutting measure owing to pandemic situation.

e) The company had allotted on the basis of Right Issue 33,93,656 zero coupon Compulsorily Convertible Preference Shares of face value of Rs. 10/= each along with a premium of Rs. 15.17 per share, aggregating to Rs. 8,54,18,320/= to the existing shareholders who have subscribed the right issue in proportion of their shareholding. The company was in default in submitting FC-GPR return to the appropriate authority and so far the time limit of refund of excess share application money received is concern it failed to follow the prescribed regulation under the FEMA. The management clarifies that due to change in AD Bank the matter got delayed and the FCGPR filed online is pending acceptance by the AD Bank.

f) Compliance of Sec 188 of the Companies Act relating to Provision for Doubtful Debts of related parties to the extent of Rs. 9.43 crores, the specific resolution of the Board approving the said provisioning was passed on 26.02.2021.

g) 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.

h) The company has signed during the year a Memorandum of understanding with D K Industries (P) Ltd. as transferee and Ratanpur Land & Tea Estate (P) Ltd. as confirming party to transfer the ownership of Ratanpur Tea Estate, which was not yet mutated in the name of the company, and the value of assets was shown as "Assets held for Sale" as per the Point No. 3.4 of Significant Accounting Policies of the company. We refer Note No. 49 in this regard. The company has signed an Agreement to transfer the Leasehold Right to Fine Tea Pluck LLP as transferee during the year to transfer the right of Nurbong T E (consisting of Simring, Shivakhola (Gitangay) and Nurbong Divisions) and the value of assets has been shown as "Assets held for Sale" the Point No. 3.4 of Significant Accounting Policies of the company. We refer Note No. 49 in this regard.

i) The company also transferred its receivable accounts of Bansal Agro Beverages Pvt Ltd of Rs. 8.27 crores and

DreamviewCommodealPvt. Ltd. of Rs. 25.80 crores to the BhumyaPvt. Ltd. (Drs) against which neither confirmation from either party was produced before us nor special resolution u/s 185 of the Companies Act, 2013 was passed by the Company.

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 restructuring scheme with the bank management. Refer point no. 2.1 of Accounting Policy.

- 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 31-03-2021 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 realizable value of its property during the current financial year and found no material dispersion from the amount of its carrying value in the Balance Sheet and hence the provision for impairment loss of its property plant and equipment was not necessary in the financial statements.

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, 2021, taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls 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 & Accounting Policy point no. 2.1 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 317106E

N. CHATTOPADHYAY
PROPRIETOR
Membership No. 053249
ICAI UDIN

Place: Kolkata
Dated: 17th September, 2021

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, 2021, we report that:

i. (a) The Company has maintained records to show particulars of fixed assets. However this year improvements noted except for Assam Gardens in the format of record maintenance & in contents by showing quantitative details, sub-location & Asset Identification number of such fixed assets.

(b) Excepting for Assam Gardens we have received documentation regarding the physical verification of fixed assets in a phased manner by respective garden management. However, management has confirmed that for Assam Gardens 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 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.1.42 crores b) Darjeeling Beverages Rs.0.78 crores c) Bhumya Pvt Ltd. Rs. 82.99 Crores d) Ambootia Tea Exports Private Limited – Rs.17.70 crores e) Ratanpur Land & Tea Estates Private Limited Rs.2.18 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 already been created in the last year against Advances given to Darjeeling Beverages Pvt Ltd and Bhumya Pvt Ltd.

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.16.88 crores (gross) & Ratanpur Land and Tea Estates (P) Ltd amounting to Rs.3.10 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.

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.98.30 lacs and from Hector Beverages Private Limited - Advances from Customer outstanding as on 31-03-2021 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. Also excess Share Application Money Received Rs. 9.80 lacs not refunded within 15 days of completion of 60 days from the date of receipts.

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 tax and returns with appropriate authorities, undisputed statutory dues/liabilities of Provident

Fund, Professional Tax, 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, 2021:-

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	3,47,40,582/-	April'20 to March'21
The Employees' Provident Funds And Miscellaneous Provisions Act, 1952& Assam Tea Employees Provident Fund	Provident Fund	9,97,40,345/-	Earlier to April 2020.
The West Bengal Labour Welfare Fund Act, 1974	Labour Welfare Fund	92,016/-	Related to December 2020
Income Tax Act 1961	TDS Due under various section demanded by Income Tax Department	1,59,71,320/-	Due relates to FY 2019-20 & Prior period .
Income Tax Act 1961	TDS Due under various sections	2,72,77,837/-	Related to the Period 1st April 2020 to 31st March,2021
Income Tax Act 1961	TDS Due under various sections	67,19,398/-	Earlier to April'2020
West Bengal State Tax on Professions, Trades, callings and Employments Act 1979	Professional Tax	1,29,948/-	Period Dec'20 to March'21
Assam Professions, Trades,Callings and Employment Taxation Act, 1947	Professional Tax	4,54,241/-	Period Aug'15 to March'21
Goods & Service Tax Act – West Bengal & Assam Gross Dues reported prior to set off against eligible input.	Goods & Service Tax		
	For West Bengal	3,01,52,768/-	These dues are payable to Bureau against demand.
	For Assam	33,37,994/-	
West Bengal VAT Act	West Bengal VAT	48,908/-	Prior to April,18
CST ACT	19-20		
Income Tax Act 1961	Dividend Tax	4,34,105/-	Prior to 19-20

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, 2021 which have not been deposited on account of dispute except for the following:

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	3,47,40,582/-	April'20 to March'21
The Employees' Provident Funds And Miscellaneous Provisions Act, 1952& Assam Tea Employees Provident Fund	Provident Fund	9,97,40,345/-	Earlier to April 2020.
The West Bengal Labour Welfare Fund Act, 1974	Labour Welfare Fund	92,016/-	Related to December 2020
Income Tax Act 1961	TDS Due under various section demanded by Income Tax Department	1,59,71,320/-	Due relates to FY 2019-20 & Prior period .
Income Tax Act 1961	TDS Due under various sections	2,72,77,837/-	Related to the Period 1st April 2020 to 31st March,2021
Income Tax Act 1961	TDS Due under various sections	67,19,398/-	Earlier to April'2020

West Bengal State Tax on Professions, Trades, callings and Employments Act 1979	Professional Tax	1,29,948/-	Period Dec'20 to March'21
Assam Professions, Trades, Callings and Employment Taxation Act, 1947	Professional Tax	4,54,241/-	Period Aug'15 to March'21
Goods & Service Tax Act – West Bengal & Assam	Goods & Service Tax		
Gross Dues reported prior to set off against eligible input.			
	For West Bengal	3,01,52,768/-	These dues are payable to Bureau against demand.
	For Assam	33,37,994/-	
West Bengal VAT Act	West Bengal VAT	48,908/-	Prior to April, 18
CST ACT	19-20		
	Dividend Tax	4,34,105/-	Prior to 19-20
Income Tax Act 1961			

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.180.24 crores have been reported in Note No.22 of the Standalone Ind AS Financial Statement as on 31st March 2021. 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 not 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 "j" 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. But the company had allotted on the basis of Right Issue 33,93,656 zero coupon Compulsorily Convertible Preference Shares of face value of Rs. 10/= each along with a premium of Rs. 15.17 per share, aggregating to Rs. 8,54,18,320/= to the existing shareholders who have subscribed the right issue in proportion of their shareholding. Furthermore, the company has utilized the fund for the purpose it was so raised.

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 317106E

N. CHATTOPADHYAY
PROPRIETOR
Membership No. 053249
ICAI UDIN

Place: Kolkata

Dated: 17th September, 2021

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, 2021, 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, 2021 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, 2021, 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 complied with the provision of section 138(1) of the Companies Act, 2013 by appointing the internal auditor for the year under audit.
- d) We have not come across any case of deviation in supervisory control over daily cash book balances of gardens. Improvement on supervision of this area was notable feature in the aforesaid process.

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

N. CHATTOPADHYAY
PROPRIETOR
Membership No. 053249
ICAI UDIN

Place: Kolkata
Dated: 17th September, 2021

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	381,19,10,116	418,86,83,038	
Capital work-in-progress	40,88,118	60,19,808	
Other intangible assets	90,71,753	67,69,782	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	25,89,192	24,43,592	
Total non-current financial assets	25,89,192	24,43,592	
Other non-current assets	45,04,881	2,21,83,755	
Total non-current assets	383,21,64,060	422,60,99,975	
Current assets [Abstract]			
Inventories	28,14,45,732	26,91,64,449	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	4,02,92,349	2,73,38,991	
Cash and cash equivalents	3,30,61,263	1,25,75,877	
Loans, current	24,65,218	49,86,832	
Total current financial assets	7,58,18,830	4,49,01,700	
Current tax assets	1,12,51,078	49,36,615	
Other current assets	(A) 13,83,69,279	(B) 9,25,75,298	
Total current assets	50,68,84,919	41,15,78,062	
Non-current assets classified as held for sale	32,06,89,313	0	
Total assets	465,97,38,292	463,76,78,037	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(C) 36,24,75,030	(D) 32,85,38,470	32,85,38,470
Other equity	-89,99,42,355	-14,08,20,451	
Total equity attributable to owners of parent	-53,74,67,325	18,77,18,019	
Non controlling interest	0	0	
Total equity	-53,74,67,325	18,77,18,019	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	168,81,54,582	160,04,08,942	
Total non-current financial liabilities	168,81,54,582	160,04,08,942	
Provisions, non-current	34,04,44,078	32,91,25,555	
Deferred tax liabilities (net)	45,42,16,620	37,22,41,201	
Other non-current liabilities	29,53,950	2,78,49,064	
Total non-current liabilities	248,57,69,230	232,96,24,762	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	48,09,22,637	69,65,02,114	
Trade payables, current	10,34,95,783	8,66,46,731	
Other current financial liabilities	146,99,91,814	67,88,61,115	
Total current financial liabilities	205,44,10,234	146,20,09,960	
Other current liabilities	64,27,72,210	64,40,71,353	
Provisions, current	0	0	
Current tax liabilities	1,42,53,943	1,42,53,943	
Total current liabilities	271,14,36,387	212,03,35,256	
Total liabilities	519,72,05,617	444,99,60,018	
Total equity and liabilities	465,97,38,292	463,76,78,037	

Footnotes

- (A) Biological Assets other than Bearer Plants : 22181099 Other Current Assets : 116188180
 (B) Biological Assets other than Bearer Plants : 0 Other Current Assets : 92575298
 (C) Equity Share Capital : 328538470 Instruments Entirely Equity in Nature : 33936560
 (D) Equity Share Capital : 328538470 Instruments Entirely Equity in Nature : 0

[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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -25.42	[INR/shares] -116.09
Total basic earnings (loss) per share	[INR/shares] -25.42	[INR/shares] -116.09
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -23.43	[INR/shares] -116.09
Total diluted earnings (loss) per share	[INR/shares] -23.43	[INR/shares] -116.09

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	(A) 71,11,21,104	(B) 109,55,45,991
Other income	15,05,79,441	16,34,764
Total income	86,17,00,545	109,71,80,755
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	14,83,77,707	24,59,27,150
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,22,81,284	10,96,73,286
Employee benefit expense	73,66,49,580	79,38,11,569
Finance costs	28,05,55,671	24,95,80,321
Depreciation, depletion and amortisation expense	6,46,11,702	16,18,37,312
Other expenses	40,57,51,046	184,24,48,881
Total expenses	162,36,64,422	340,32,78,519
Profit before exceptional items and tax	-76,19,63,877	-230,60,97,764
Exceptional items before tax	0	-273,49,90,354
Total profit before tax	-76,19,63,877	-504,10,88,118
Tax expense [Abstract]		
Deferred tax	7,33,08,155	-122,71,12,986
Total tax expense	7,33,08,155	-122,71,12,986
Total profit (loss) for period from continuing operations	-83,52,72,032	-381,39,75,132
Total profit (loss) for period	-83,52,72,032	-381,39,75,132
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	(C) 2,46,68,366	(D) -3,93,69,268
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2,46,68,366	-3,93,69,268
Total other comprehensive income	2,46,68,366	-3,93,69,268
Total comprehensive income	-81,06,03,666	-385,33,44,400
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	2,46,68,366	-3,93,69,268
Total comprehensive income	-81,06,03,666	-385,33,44,400
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

(A) Revenue from Operations : 711121104

(B) Revenue from Operations : 1095545991

(C) Items that will not be classified to profit and loss : 33335630 Income tax relating to items that will not be : -8667264

(D) Items that will not be classified to profit and loss : -53201714 Income tax relating to items that will not be : 13832446

[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		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 will not be classified to profit and loss	Items that will not be classified to profit and loss	Income tax relating to items that will not be classified to profit and loss	Income tax relating to items that will not be classified to profit and loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	3,33,35,630	-5,32,01,714	-86,67,264	1,38,32,446

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-83,52,72,032	-381,39,75,132		-83,52,72,032
Changes in comprehensive income components	2,46,68,366	-3,93,69,268		2,46,68,366
Total comprehensive income	-81,06,03,666	-385,33,44,400		-81,06,03,666
Other changes in equity [Abstract]				
Other additions to reserves	5,14,81,762	0		5,14,81,762
Deductions to reserves [Abstract]				
Other deductions to reserves	0	375,44,93,999		0
Total deductions to reserves	0	375,44,93,999		0
Total other changes in equity	5,14,81,762	-375,44,93,999		5,14,81,762
Total increase (decrease) in equity	-75,91,21,904	-760,78,38,399		-75,91,21,904
Other equity at end of period	-89,99,42,355	-14,08,20,451	746,70,17,948	-89,99,42,355

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-381,39,75,132		-83,52,72,032	-381,39,75,132
Changes in comprehensive income components	-3,93,69,268		0	0
Total comprehensive income	-385,33,44,400		-83,52,72,032	-381,39,75,132
Other changes in equity [Abstract]				
Other additions to reserves	0		5,14,81,762	0
Deductions to reserves [Abstract]				
Other deductions to reserves	375,44,93,999		0	375,44,93,999
Total deductions to reserves	375,44,93,999		0	375,44,93,999
Total other changes in equity	-375,44,93,999		5,14,81,762	-375,44,93,999
Total increase (decrease) in equity	-760,78,38,399		-78,37,90,270	-756,84,69,131
Other equity at end of period	-14,08,20,451	746,70,17,948	-86,35,84,123	-7,97,93,853

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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	375,15,51,195	
Total deductions to reserves		0	375,15,51,195	
Total other changes in equity		0	-375,15,51,195	
Total increase (decrease) in equity		0	-375,15,51,195	
Other equity at end of period	748,86,75,278	16,35,56,212	16,35,56,212	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	5,14,81,762	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Total other changes in equity	5,14,81,762	0		0
Total increase (decrease) in equity	5,14,81,762	0		0
Other equity at end of period	510,03,54,773	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-83,52,72,032	-381,39,75,132
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		-83,52,72,032	-381,39,75,132
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	29,42,804
Total deductions to reserves	0		0	29,42,804
Total other changes in equity	0		0	-29,42,804
Total increase (decrease) in equity	0		-83,52,72,032	-381,69,17,936
Other equity at end of period	1,59,00,000	1,59,00,000	-614,33,95,108	-530,81,23,076

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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-83,52,72,032	-381,39,75,132	
Changes in comprehensive income components		0	0	
Total comprehensive income		-83,52,72,032	-381,39,75,132	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	29,42,804	
Total deductions to reserves		0	29,42,804	
Total other changes in equity		0	-29,42,804	
Total increase (decrease) in equity		-83,52,72,032	-381,69,17,936	
Other equity at end of period	-149,12,05,140	-614,33,95,108	-530,81,23,076	-149,12,05,140

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	2,46,68,366	-3,93,69,268		2,46,68,366
Total comprehensive income	2,46,68,366	-3,93,69,268		2,46,68,366
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	2,46,68,366	-3,93,69,268		2,46,68,366
Other equity at end of period	-3,63,58,232	-6,10,26,598	-2,16,57,330	-3,63,58,232

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]	
	01/04/2019 to 31/03/2020	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	
Changes in comprehensive income components	-3,93,69,268	
Total comprehensive income	-3,93,69,268	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-3,93,69,268	
Other equity at end of period	-6,10,26,598	-2,16,57,330

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	-76,19,63,877	-504,10,88,118	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	28,05,55,671	24,95,80,321	
Adjustments for decrease (increase) in inventories	-1,22,81,283	10,96,73,286	
Adjustments for decrease (increase) in trade receivables, current	-11,02,79,250	-49,71,61,525	
Adjustments for decrease (increase) in other current assets	-2,36,12,882	-1,32,47,868	
Adjustments for decrease (increase) in other non-current assets	1,76,78,874	10,48,60,094	
Adjustments for other financial assets, non-current	-1,45,600	-17,468	
Adjustments for increase (decrease) in trade payables, current	1,68,49,052	-2,69,57,343	
Adjustments for increase (decrease) in other current liabilities	(A) 12,22,471	(B) 40,96,09,751	
Adjustments for increase (decrease) in other non-current liabilities	-2,48,95,115	-71,94,673	
Adjustments for depreciation and amortisation expense	6,46,11,702	16,18,37,312	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	273,50,74,074	
Adjustments for provisions, current	1,13,18,523	8,93,07,413	
Adjustments for other financial liabilities, current	79,11,30,699	23,91,08,844	
Other adjustments to reconcile profit (loss)	(C) 1,45,00,366	(D) -1,15,39,942	
Other adjustments for non-cash items	(E) -2,31,38,272	(F) 50,26,43,644	
Total adjustments for reconcile profit (loss)	100,35,14,956	404,55,75,920	
Net cash flows from (used in) operations	24,15,51,079	-99,55,12,198	
Income taxes paid (refund)	63,14,462	14,19,200	
Other inflows (outflows) of cash	9,43,40,813	95,74,69,068	
Net cash flows from (used in) operating activities	32,95,77,430	-3,94,62,330	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	42,06,538	9,28,38,510	
Purchase of property, plant and equipment	-1,15,90,969	2,75,12,573	
Net cash flows from (used in) investing activities	1,57,97,507	6,53,25,937	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	8,54,18,321	0	
Proceeds from borrowings	8,77,45,640	24,38,02,140	
Repayments of borrowings	21,55,79,477	1,44,96,243	
Dividends paid	0	25,08,699	
Interest paid	28,24,74,035	24,95,80,321	
Net cash flows from (used in) financing activities	-32,48,89,551	-2,27,83,123	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,04,85,386	30,80,484	
Net increase (decrease) in cash and cash equivalents	2,04,85,386	30,80,484	
Cash and cash equivalents cash flow statement at end of period	3,30,61,263	1,25,75,877	94,95,393

Footnotes

(A) Decrease/(increase) in Loans : 2521614 Increase/(decrease) in other current liabilities : -1299143

(B) Decrease/(increase) in Loans : 989542 Increase/(decrease) in other current liabilities : 408620209

(C) Loss on sale of Fixed Assets : 360756 Loss due to Quality Rejection : 2985079 Changes in fair value of biological assets : -22181099 Other comprehensive income : 33335630

(D) Loss on sale of Fixed Assets : 19288902 Loss due to Quality Rejection : 1060788 Changes in fair value of biological assets : 21312082 Other comprehensive income : -53201714

(E) Profit on sale of Fixed Assets : -1885697 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 Recovery of Doubtful Debts : -21252575

(F) Profit on sale of Fixed Assets : -178428 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 Recovery of Doubtful Debts : 0

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (35) [See below]	NA

Textual information (35)

Disclosure of significant accounting policies [Text Block]

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 irrevocable 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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (36) [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 (37) [See below]	NA

Textual information (36)

Statement of Ind AS compliance [Text Block]

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.

Textual information (37)

Disclosure of significant accounting policies [Text Block]

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 irrevocable 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

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

[400600] Notes - Property, plant and equipment

Disclosure of 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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
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]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,02,63,753	51,11,30,356
Increase (decrease) through net exchange differences, property, plant and equipment			-107,35,20,068	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1,23,11,255	15,42,43,246
Total disposals and retirements, property, plant and equipment			1,23,11,255	15,42,43,246
Total increase (decrease) in property, plant and equipment			-107,55,67,570	35,68,87,110
Property, plant and equipment at end of period	381,19,10,116	418,86,83,038	1,024,25,15,067	1,131,80,82,637

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]			
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]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6,36,69,130	16,14,10,733	
Total Depreciation property plant and equipment		6,36,69,130	16,14,10,733	
Impairment loss recognised in profit or loss, property, plant and equipment		-70,06,97,311	648,56,17,694	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-5,34,50,078		
Total increase (decrease) through transfers and other changes, property, plant and equipment		-5,34,50,078		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		83,16,389	4,22,94,261	
Total disposals and retirements, property, plant and equipment		83,16,389	4,22,94,261	
Total increase (decrease) in property, plant and equipment		-69,87,94,648	660,47,34,166	
Property, plant and equipment at end of period	1,096,11,95,527	643,06,04,951	712,93,99,599	52,46,65,433

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]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	49,254	8,73,09,673		49,254
Increase (decrease) through net exchange differences, property, plant and equipment	-24,01,05,985			-24,01,05,985
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	14,39,31,465	-59,48,17,430		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-9,61,25,266	-50,75,07,757		-24,00,56,731
Property, plant and equipment at end of period	74,65,45,235	84,26,70,501	135,01,78,258	119,74,31,200

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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			-14,39,31,465	59,48,17,430
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, 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	8,73,09,673		-14,39,31,465	59,48,17,430
Property, plant and equipment at end of period	143,74,87,931	135,01,78,258	45,08,85,965	59,48,17,430

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]		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		49,254	8,73,09,673	
Increase (decrease) through net exchange differences, property, plant and equipment		-24,01,05,985		
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		14,39,31,465	-59,48,17,430	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		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		-9,61,25,266	-50,75,07,757	
Property, plant and equipment at end of period	0	74,65,45,235	84,26,70,501	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	49,254	8,73,09,673		
Increase (decrease) through net exchange differences, property, plant and equipment	-24,01,05,985			
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				-14,39,31,465
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-24,00,56,731	8,73,09,673		-14,39,31,465
Property, plant and equipment at end of period	119,74,31,200	143,74,87,931	135,01,78,258	45,08,85,965

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]	
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	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			58,05,650	3,89,247
Increase (decrease) through net exchange differences, property, plant and equipment			-24,27,06,569	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-1,92,59,356	-5,64,04,197
Total Depreciation property plant and equipment	0		-1,92,59,356	-5,64,04,197
Impairment loss recognised in profit or loss, property, plant and equipment	59,48,17,430		15,18,52,379	-128,35,10,231
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			2,52,80,722	
Total increase (decrease) through transfers and other changes, property, plant and equipment			2,52,80,722	
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	59,48,17,430		-7,90,27,174	-133,95,25,181
Property, plant and equipment at end of period	59,48,17,430	0	61,10,39,546	69,00,66,720

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]				
	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]		
	31/03/2019		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Additions other than through business combinations, property, plant and equipment		58,05,650	3,89,247	
	Increase (decrease) through net exchange differences, property, plant and equipment		-24,27,06,569		
	Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
	Increase (decrease) through other changes, property, plant and equipment		0		
	Total increase (decrease) through transfers and other changes, property, plant and equipment		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		-23,69,00,919	3,89,247	
	Property, plant and equipment at end of period	202,95,91,901	194,14,75,367	217,83,76,286	217,79,87,039

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				58,05,650
Increase (decrease) through net exchange differences, property, plant and equipment				-24,27,06,569
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,92,59,356	5,64,04,197		
Total Depreciation property plant and equipment	1,92,59,356	5,64,04,197		
Impairment loss recognised in profit or loss, property, plant and equipment	-15,18,52,379	128,35,10,231		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-2,52,80,722			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-2,52,80,722			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	-15,78,73,745	133,99,14,428		-23,69,00,919
Property, plant and equipment at end of period	133,04,35,821	148,83,09,566	14,83,95,138	194,14,75,367

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,89,247			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,92,59,356	5,64,04,197
Total Depreciation property plant and equipment			1,92,59,356	5,64,04,197
Impairment loss recognised in profit or loss, property, plant and equipment			-15,18,52,379	128,35,10,231
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-2,52,80,722	
Total increase (decrease) through transfers and other changes, property, plant and equipment			-2,52,80,722	
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		-15,78,73,745	133,99,14,428
Property, plant and equipment at end of period	217,83,76,286	217,79,87,039	133,04,35,821	148,83,09,566

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]		
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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,05,650	3,89,247	
Increase (decrease) through net exchange differences, property, plant and equipment		-24,27,06,569		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,92,59,356	-5,64,04,197	
Total Depreciation property plant and equipment		-1,92,59,356	-5,64,04,197	
Impairment loss recognised in profit or loss, property, plant and equipment		15,18,52,379	-128,35,10,231	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2,52,80,722		
Total increase (decrease) through transfers and other changes, property, plant and equipment		2,52,80,722		
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		-7,90,27,174	-133,95,25,181	
Property, plant and equipment at end of period	14,83,95,138	61,10,39,546	69,00,66,720	202,95,91,901

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]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	58,05,650	3,89,247		
Increase (decrease) through net exchange differences, property, plant and equipment	-24,27,06,569			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,92,59,356
Total Depreciation property plant and equipment				1,92,59,356
Impairment loss recognised in profit or loss, property, plant and equipment				-15,18,52,379
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			-2,52,80,722
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			-2,52,80,722
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	-23,69,00,919	3,89,247		-15,78,73,745
Property, plant and equipment at end of period	194,14,75,367	217,83,76,286	217,79,87,039	133,04,35,821

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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			58,05,650	3,89,247
Increase (decrease) through net exchange differences, property, plant and equipment			-24,27,06,569	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,64,04,197		-1,92,59,356	-5,64,04,197
Total Depreciation property plant and equipment	5,64,04,197		-1,92,59,356	-5,64,04,197
Impairment loss recognised in profit or loss, property, plant and equipment	128,35,10,231		15,18,52,379	-128,35,10,231
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			2,52,80,722	
Total increase (decrease) through transfers and other changes, property, plant and equipment			2,52,80,722	
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	133,99,14,428		-7,90,27,174	-133,95,25,181
Property, plant and equipment at end of period	148,83,09,566	14,83,95,138	61,10,39,546	69,00,66,720

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]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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		58,05,650	3,89,247	
Increase (decrease) through net exchange differences, property, plant and equipment		-24,27,06,569		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		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		-23,69,00,919	3,89,247	
Property, plant and equipment at end of period	202,95,91,901	194,14,75,367	217,83,76,286	217,79,87,039

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				22,10,528
Increase (decrease) through net exchange differences, property, plant and equipment				-1,17,88,074
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,92,59,356	5,64,04,197		-1,53,89,219
Total Depreciation property plant and equipment	1,92,59,356	5,64,04,197		-1,53,89,219
Impairment loss recognised in profit or loss, property, plant and equipment	-15,18,52,379	128,35,10,231		78,07,030
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-2,52,80,722			29,40,659
Total increase (decrease) through transfers and other changes, property, plant and equipment	-2,52,80,722			29,40,659
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			16,99,035
Total disposals and retirements, property, plant and equipment	0			16,99,035
Total increase (decrease) in property, plant and equipment	-15,78,73,745	133,99,14,428		-1,59,18,111
Property, plant and equipment at end of period	133,04,35,821	148,83,09,566	14,83,95,138	19,54,96,578

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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,13,77,011		22,10,528	1,13,77,011
Increase (decrease) through net exchange differences, property, plant and equipment			-1,17,88,074	
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11,13,07,927		29,88,077	15,28,66,999
Total disposals and retirements, property, plant and equipment	11,13,07,927		29,88,077	15,28,66,999
Total increase (decrease) in property, plant and equipment	-37,31,05,100		-1,25,65,623	-14,14,89,988
Property, plant and equipment at end of period	21,14,14,689	58,45,19,789	59,95,57,286	61,21,22,909

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]			31/03/2019	Accumulated depreciation and impairment [Member]	
				01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		1,53,89,219	3,74,92,696	
	Total Depreciation property plant and equipment		1,53,89,219	3,74,92,696	
	Impairment loss recognised in profit or loss, property, plant and equipment		-78,07,030	23,56,81,488	
	Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
	Increase (decrease) through other changes, property, plant and equipment		-29,40,659		
	Total increase (decrease) through transfers and other changes, property, plant and equipment		-29,40,659		
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		12,89,042	4,15,59,072	
	Total disposals and retirements, property, plant and equipment		12,89,042	4,15,59,072	
	Total increase (decrease) in property, plant and equipment		33,52,488	23,16,15,112	
	Property, plant and equipment at end of period	75,36,12,897	40,40,60,708	40,07,08,220	16,90,93,108

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	22,10,528	1,13,77,011		
Increase (decrease) through net exchange differences, property, plant and equipment	-1,17,88,074			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,53,89,219
Total Depreciation property plant and equipment				1,53,89,219
Impairment loss recognised in profit or loss, property, plant and equipment				-78,07,030
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			-29,40,659
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			-29,40,659
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	29,88,077	15,28,66,999		12,89,042
Total disposals and retirements, property, plant and equipment	29,88,077	15,28,66,999		12,89,042
Total increase (decrease) in property, plant and equipment	-1,25,65,623	-14,14,89,988		33,52,488
Property, plant and equipment at end of period	59,95,57,286	61,21,22,909	75,36,12,897	40,40,60,708

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			22,10,528	1,13,77,011
Increase (decrease) through net exchange differences, property, plant and equipment			-1,17,88,074	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,74,92,696		-1,53,89,219	-3,74,92,696
Total Depreciation property plant and equipment	3,74,92,696		-1,53,89,219	-3,74,92,696
Impairment loss recognised in profit or loss, property, plant and equipment	23,56,81,488		78,07,030	-23,56,81,488
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			29,40,659	
Total increase (decrease) through transfers and other changes, property, plant and equipment			29,40,659	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,15,59,072		16,99,035	11,13,07,927
Total disposals and retirements, property, plant and equipment	4,15,59,072		16,99,035	11,13,07,927
Total increase (decrease) in property, plant and equipment	23,16,15,112		-1,59,18,111	-37,31,05,100
Property, plant and equipment at end of period	40,07,08,220	16,90,93,108	19,54,96,578	21,14,14,689

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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		22,10,528	1,13,77,011	
Increase (decrease) through net exchange differences, property, plant and equipment		-1,17,88,074		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		29,88,077	15,28,66,999	
Total disposals and retirements, property, plant and equipment		29,88,077	15,28,66,999	
Total increase (decrease) in property, plant and equipment		-1,25,65,623	-14,14,89,988	
Property, plant and equipment at end of period	58,45,19,789	59,95,57,286	61,21,22,909	75,36,12,897

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				22,10,528
Increase (decrease) through net exchange differences, property, plant and equipment				-1,17,88,074
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,53,89,219	3,74,92,696		-1,53,89,219
Total Depreciation property plant and equipment	1,53,89,219	3,74,92,696		-1,53,89,219
Impairment loss recognised in profit or loss, property, plant and equipment	-78,07,030	23,56,81,488		78,07,030
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-29,40,659			29,40,659
Total increase (decrease) through transfers and other changes, property, plant and equipment	-29,40,659			29,40,659
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12,89,042	4,15,59,072		16,99,035
Total disposals and retirements, property, plant and equipment	12,89,042	4,15,59,072		16,99,035
Total increase (decrease) in property, plant and equipment	33,52,488	23,16,15,112		-1,59,18,111
Property, plant and equipment at end of period	40,40,60,708	40,07,08,220	16,90,93,108	19,54,96,578

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]			
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	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,13,77,011		22,10,528	1,13,77,011
Increase (decrease) through net exchange differences, property, plant and equipment			-1,17,88,074	
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11,13,07,927		29,88,077	15,28,66,999
Total disposals and retirements, property, plant and equipment	11,13,07,927		29,88,077	15,28,66,999
Total increase (decrease) in property, plant and equipment	-37,31,05,100		-1,25,65,623	-14,14,89,988
Property, plant and equipment at end of period	21,14,14,689	58,45,19,789	59,95,57,286	61,21,22,909

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]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,53,89,219	3,74,92,696	
Total Depreciation property plant and equipment		1,53,89,219	3,74,92,696	
Impairment loss recognised in profit or loss, property, plant and equipment		-78,07,030	23,56,81,488	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-29,40,659		
Total increase (decrease) through transfers and other changes, property, plant and equipment		-29,40,659		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12,89,042	4,15,59,072	
Total disposals and retirements, property, plant and equipment		12,89,042	4,15,59,072	
Total increase (decrease) in property, plant and equipment		33,52,488	23,16,15,112	
Property, plant and equipment at end of period	75,36,12,897	40,40,60,708	40,07,08,220	16,90,93,108

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	-4,58,772			-4,58,772
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15,41,386	-26,73,312		
Total Depreciation property plant and equipment	-15,41,386	-26,73,312		
Impairment loss recognised in profit or loss, property, plant and equipment	1,20,062	-16,92,338		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	3,05,847			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	3,05,847			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	92,774	0		2,88,500
Total disposals and retirements, property, plant and equipment	92,774	0		2,88,500
Total increase (decrease) in property, plant and equipment	-16,67,023	-43,65,650		-7,47,272
Property, plant and equipment at end of period	43,09,623	59,76,646	1,03,42,296	1,89,11,513

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			15,41,386	26,73,312
Total Depreciation property plant and equipment			15,41,386	26,73,312
Impairment loss recognised in profit or loss, property, plant and equipment			-1,20,062	16,92,338
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-3,05,847	
Total increase (decrease) through transfers and other changes, property, plant and equipment			-3,05,847	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1,95,726	0
Total disposals and retirements, property, plant and equipment	0		1,95,726	0
Total increase (decrease) in property, plant and equipment	0		9,19,751	43,65,650
Property, plant and equipment at end of period	1,96,58,785	1,96,58,785	1,46,01,890	1,36,82,139

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]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		-4,58,772		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15,41,386	-26,73,312	
Total Depreciation property plant and equipment		-15,41,386	-26,73,312	
Impairment loss recognised in profit or loss, property, plant and equipment		1,20,062	-16,92,338	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		3,05,847		
Total increase (decrease) through transfers and other changes, property, plant and equipment		3,05,847		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		92,774	0	
Total disposals and retirements, property, plant and equipment		92,774	0	
Total increase (decrease) in property, plant and equipment		-16,67,023	-43,65,650	
Property, plant and equipment at end of period	93,16,489	43,09,623	59,76,646	1,03,42,296

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	-4,58,772			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15,41,386
Total Depreciation property plant and equipment				15,41,386
Impairment loss recognised in profit or loss, property, plant and equipment				-1,20,062
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			-3,05,847
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			-3,05,847
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,88,500	0		1,95,726
Total disposals and retirements, property, plant and equipment	2,88,500	0		1,95,726
Total increase (decrease) in property, plant and equipment	-7,47,272	0		9,19,751
Property, plant and equipment at end of period	1,89,11,513	1,96,58,785	1,96,58,785	1,46,01,890

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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			-24,51,521	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26,73,312		-10,58,886	-31,75,065
Total Depreciation property plant and equipment	26,73,312		-10,58,886	-31,75,065
Impairment loss recognised in profit or loss, property, plant and equipment	16,92,338		5,60,336	-31,02,100
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			18,02,441	
Total increase (decrease) through transfers and other changes, property, plant and equipment			18,02,441	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		22,03,057	6,37,838
Total disposals and retirements, property, plant and equipment	0		22,03,057	6,37,838
Total increase (decrease) in property, plant and equipment	43,65,650		-33,50,687	-69,15,003
Property, plant and equipment at end of period	1,36,82,139	93,16,489	15,64,701	49,15,388

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]			
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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		-24,51,521		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		90,34,678	13,41,248	
Total disposals and retirements, property, plant and equipment		90,34,678	13,41,248	
Total increase (decrease) in property, plant and equipment		-1,14,86,199	-13,41,248	
Property, plant and equipment at end of period	1,18,30,391	1,64,58,272	2,79,44,471	2,92,85,719

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]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				-24,51,521
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10,58,886	31,75,065		
Total Depreciation property plant and equipment	10,58,886	31,75,065		
Impairment loss recognised in profit or loss, property, plant and equipment	-5,60,336	31,02,100		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-18,02,441			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-18,02,441			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	68,31,621	7,03,410		90,34,678
Total disposals and retirements, property, plant and equipment	68,31,621	7,03,410		90,34,678
Total increase (decrease) in property, plant and equipment	-81,35,512	55,73,755		-1,14,86,199
Property, plant and equipment at end of period	1,48,93,571	2,30,29,083	1,74,55,328	1,64,58,272

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10,58,886	31,75,065
Total Depreciation property plant and equipment			10,58,886	31,75,065
Impairment loss recognised in profit or loss, property, plant and equipment			-5,60,336	31,02,100
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-18,02,441	
Total increase (decrease) through transfers and other changes, property, plant and equipment			-18,02,441	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13,41,248		68,31,621	7,03,410
Total disposals and retirements, property, plant and equipment	13,41,248		68,31,621	7,03,410
Total increase (decrease) in property, plant and equipment	-13,41,248		-81,35,512	55,73,755
Property, plant and equipment at end of period	2,79,44,471	2,92,85,719	1,48,93,571	2,30,29,083

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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		-24,51,521		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-10,58,886	-31,75,065	
Total Depreciation property plant and equipment		-10,58,886	-31,75,065	
Impairment loss recognised in profit or loss, property, plant and equipment		5,60,336	-31,02,100	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		18,02,441		
Total increase (decrease) through transfers and other changes, property, plant and equipment		18,02,441		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		22,03,057	6,37,838	
Total disposals and retirements, property, plant and equipment		22,03,057	6,37,838	
Total increase (decrease) in property, plant and equipment		-33,50,687	-69,15,003	
Property, plant and equipment at end of period	1,74,55,328	15,64,701	49,15,388	1,18,30,391

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]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	-24,51,521			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				10,58,886
Total Depreciation property plant and equipment				10,58,886
Impairment loss recognised in profit or loss, property, plant and equipment				-5,60,336
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			-18,02,441
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			-18,02,441
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	90,34,678	13,41,248		68,31,621
Total disposals and retirements, property, plant and equipment	90,34,678	13,41,248		68,31,621
Total increase (decrease) in property, plant and equipment	-1,14,86,199	-13,41,248		-81,35,512
Property, plant and equipment at end of period	1,64,58,272	2,79,44,471	2,92,85,719	1,48,93,571

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]	
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	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			-24,51,521	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	31,75,065		-10,58,886	-31,75,065
Total Depreciation property plant and equipment	31,75,065		-10,58,886	-31,75,065
Impairment loss recognised in profit or loss, property, plant and equipment	31,02,100		5,60,336	-31,02,100
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			18,02,441	
Total increase (decrease) through transfers and other changes, property, plant and equipment			18,02,441	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7,03,410		22,03,057	6,37,838
Total disposals and retirements, property, plant and equipment	7,03,410		22,03,057	6,37,838
Total increase (decrease) in property, plant and equipment	55,73,755		-33,50,687	-69,15,003
Property, plant and equipment at end of period	2,30,29,083	1,74,55,328	15,64,701	49,15,388

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]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		-24,51,521		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		90,34,678	13,41,248	
Total disposals and retirements, property, plant and equipment		90,34,678	13,41,248	
Total increase (decrease) in property, plant and equipment		-1,14,86,199	-13,41,248	
Property, plant and equipment at end of period	1,18,30,391	1,64,58,272	2,79,44,471	2,92,85,719

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				6,80,063
Increase (decrease) through net exchange differences, property, plant and equipment				-2,43,219
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10,58,886	31,75,065		-2,88,323
Total Depreciation property plant and equipment	10,58,886	31,75,065		-2,88,323
Impairment loss recognised in profit or loss, property, plant and equipment	-5,60,336	31,02,100		29,133
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-18,02,441			1,35,407
Total increase (decrease) through transfers and other changes, property, plant and equipment	-18,02,441			1,35,407
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	68,31,621	7,03,410		0
Total disposals and retirements, property, plant and equipment	68,31,621	7,03,410		0
Total increase (decrease) in property, plant and equipment	-81,35,512	55,73,755		3,13,061
Property, plant and equipment at end of period	1,48,93,571	2,30,29,083	1,74,55,328	6,76,474

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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		6,80,063	0
Increase (decrease) through net exchange differences, property, plant and equipment			-2,43,219	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9,45,446			
Total Depreciation property plant and equipment	-9,45,446			
Impairment loss recognised in profit or loss, property, plant and equipment	-2,00,353			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,220			34,999
Total disposals and retirements, property, plant and equipment	3,220			34,999
Total increase (decrease) in property, plant and equipment	-11,49,019		4,36,844	-34,999
Property, plant and equipment at end of period	3,63,413	15,12,432	77,60,783	73,23,939

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]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2019	Accumulated depreciation and impairment [Member]	
				01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			2,88,323	9,45,446	
Total Depreciation property plant and equipment			2,88,323	9,45,446	
Impairment loss recognised in profit or loss, property, plant and equipment			-29,133	2,00,353	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment			-1,35,407		
Total increase (decrease) through transfers and other changes, property, plant and equipment			-1,35,407		
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			0	31,779	
Total disposals and retirements, property, plant and equipment			0	31,779	
Total increase (decrease) in property, plant and equipment			1,23,783	11,14,020	
Property, plant and equipment at end of period		73,58,938	70,84,309	69,60,526	58,46,506

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,80,063	0		6,80,063
Increase (decrease) through net exchange differences, property, plant and equipment	-2,43,219			-2,43,219
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,88,323	-9,45,446		
Total Depreciation property plant and equipment	-2,88,323	-9,45,446		
Impairment loss recognised in profit or loss, property, plant and equipment	29,133	-2,00,353		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1,35,407			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	1,35,407			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	3,220		
Total disposals and retirements, property, plant and equipment	0	3,220		
Total increase (decrease) in property, plant and equipment	3,13,061	-11,49,019		4,36,844
Property, plant and equipment at end of period	6,76,474	3,63,413	15,12,432	77,60,783

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]		
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Additions other than through business combinations, property, plant and equipment		0			
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss				2,88,323	9,45,446
Total Depreciation property plant and equipment				2,88,323	9,45,446
Impairment loss recognised in profit or loss, property, plant and equipment				-29,133	2,00,353
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment				-1,35,407	
Total increase (decrease) through transfers and other changes, property, plant and equipment				-1,35,407	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment		34,999		0	31,779
Total disposals and retirements, property, plant and equipment		34,999		0	31,779
Total increase (decrease) in property, plant and equipment		-34,999		1,23,783	11,14,020
Property, plant and equipment at end of period		73,23,939	73,58,938	70,84,309	69,60,526

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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,35,166	40,23,85,558	
Increase (decrease) through net exchange differences, property, plant and equipment		-35,49,65,916		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2,61,31,960	-6,07,20,017	
Total Depreciation property plant and equipment		-2,61,31,960	-6,07,20,017	
Impairment loss recognised in profit or loss, property, plant and equipment		23,34,16,652	-263,74,44,113	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2,29,85,002		
Total increase (decrease) through transfers and other changes, property, plant and equipment		2,29,85,002		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-12,40,61,056	-229,57,78,572	
Property, plant and equipment at end of period	58,46,506	134,84,59,748	147,25,20,804	376,82,99,376

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] Sub classes of property, plant and equipment [Axis]	Bearer plants [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,35,166	40,23,85,558		
Increase (decrease) through net exchange differences, property, plant and equipment	-35,49,65,916			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2,61,31,960
Total Depreciation property plant and equipment				2,61,31,960
Impairment loss recognised in profit or loss, property, plant and equipment				-23,34,16,652
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			-2,29,85,002
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			-2,29,85,002
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	-35,43,30,750	40,23,85,558		-23,02,69,694
Property, plant and equipment at end of period	399,09,13,048	434,52,43,798	394,28,58,240	264,24,53,300

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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			6,35,166	40,23,85,558
Increase (decrease) through net exchange differences, property, plant and equipment			-35,49,65,916	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6,07,20,017		-2,61,31,960	-6,07,20,017
Total Depreciation property plant and equipment	6,07,20,017		-2,61,31,960	-6,07,20,017
Impairment loss recognised in profit or loss, property, plant and equipment	263,74,44,113		23,34,16,652	-263,74,44,113
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			2,29,85,002	
Total increase (decrease) through transfers and other changes, property, plant and equipment			2,29,85,002	
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	269,81,64,130		-12,40,61,056	-229,57,78,572
Property, plant and equipment at end of period	287,27,22,994	17,45,58,864	134,84,59,748	147,25,20,804

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]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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		6,35,166	40,23,85,558	
Increase (decrease) through net exchange differences, property, plant and equipment		-35,49,65,916		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		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		-35,43,30,750	40,23,85,558	
Property, plant and equipment at end of period	376,82,99,376	399,09,13,048	434,52,43,798	394,28,58,240

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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				8,83,092
Increase (decrease) through net exchange differences, property, plant and equipment				-22,08,00,012
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,61,31,960	6,07,20,017		0
Total Depreciation property plant and equipment	2,61,31,960	6,07,20,017		0
Impairment loss recognised in profit or loss, property, plant and equipment	-23,34,16,652	263,74,44,113		16,29,80,254
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-2,29,85,002			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-2,29,85,002			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	-23,02,69,694	269,81,64,130		-5,69,36,666
Property, plant and equipment at end of period	264,24,53,300	287,27,22,994	17,45,58,864	90,38,18,211

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]			
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	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	96,68,867		8,83,092	96,68,867
Increase (decrease) through net exchange differences, property, plant and equipment			-22,08,00,012	
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, 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	-171,95,00,774		-21,99,16,920	96,68,867
Property, plant and equipment at end of period	96,07,54,877	268,02,55,651	247,00,07,598	268,99,24,518

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other property, plant and equipment [Member]			
	Gross carrying amount [Member] 31/03/2019	Owned and leased assets [Member]		
		Accumulated depreciation and impairment [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		-16,29,80,254	172,91,69,641	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		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		-16,29,80,254	172,91,69,641	
Property, plant and equipment at end of period	268,02,55,651	156,61,89,387	172,91,69,641	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]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,83,092	96,68,867		
Increase (decrease) through net exchange differences, property, plant and equipment	-22,08,00,012			
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				-16,29,80,254
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-21,99,16,920	96,68,867		-16,29,80,254
Property, plant and equipment at end of period	247,00,07,598	268,99,24,518	268,02,55,651	156,61,89,387

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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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			8,83,092	96,68,867
Increase (decrease) through net exchange differences, property, plant and equipment			-22,08,00,012	
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		16,29,80,254	-172,91,69,641
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, 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	172,91,69,641		-5,69,36,666	-171,95,00,774
Property, plant and equipment at end of period	172,91,69,641	0	90,38,18,211	96,07,54,877

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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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		8,83,092	96,68,867	
Increase (decrease) through net exchange differences, property, plant and equipment		-22,08,00,012		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0		
Total increase (decrease) through transfers and other changes, property, plant and equipment		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		-21,99,16,920	96,68,867	
Property, plant and equipment at end of period	268,02,55,651	247,00,07,598	268,99,24,518	268,02,55,651

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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				8,83,092
Increase (decrease) through net exchange differences, property, plant and equipment				-22,08,00,012
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	-16,29,80,254	172,91,69,641		16,29,80,254
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-16,29,80,254	172,91,69,641		-5,69,36,666
Property, plant and equipment at end of period	156,61,89,387	172,91,69,641	0	90,38,18,211

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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		8,83,092	96,68,867
Increase (decrease) through net exchange differences, property, plant and equipment			-22,08,00,012	
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, 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	-171,95,00,774		-21,99,16,920	96,68,867
Property, plant and equipment at end of period	96,07,54,877	268,02,55,651	247,00,07,598	268,99,24,518

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]	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
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			-16,29,80,254	172,91,69,641	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment			0		
Total increase (decrease) through transfers and other changes, property, plant and equipment			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			-16,29,80,254	172,91,69,641	
Property, plant and equipment at end of period	268,02,55,651	156,61,89,387	172,91,69,641		0

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

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

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Textual information (38) [See below]	NA
Useful lives or depreciation rates, investment property, cost model	Textual information (39) [See below]	NA

Textual information (38)**Depreciation method, investment property, cost model**

"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. "

Textual information (39)**Useful lives or depreciation rates, investment property, cost model**

"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. "

[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]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of other intangible assets [Axis]	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	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]				
Additions other than through business combinations			32,70,400	
Acquisitions through business combinations				46,32,000
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			-1,10,000	
Total increase (decrease) through transfers and other changes, Other intangible assets			-1,10,000	
Total increase (decrease) in Other intangible assets			31,60,400	46,32,000
Other intangible assets at end of period	90,71,753	67,69,782	1,15,90,403	84,30,003

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]			
	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
Sub classes of other intangible assets [Axis]	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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		9,42,570	4,26,580	
Impairment loss recognised in profit or loss		-81,269	10,07,574	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		-2,872		
Total increase (decrease) through transfers and other changes, Other intangible assets		-2,872		
Total increase (decrease) in Other intangible assets		8,58,429	14,34,154	
Other intangible assets at end of period	37,98,003	25,18,650	16,60,221	2,26,067

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	32,70,400			32,70,400
Acquisitions through business combinations		46,32,000		
Amortisation other intangible assets	-9,42,570	-4,26,580		
Impairment loss recognised in profit or loss	81,269	-10,07,574		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	-1,07,128			-1,10,000
Total increase (decrease) through transfers and other changes, Other intangible assets	-1,07,128			-1,10,000
Total increase (decrease) in Other intangible assets	23,01,971	31,97,846		31,60,400
Other intangible assets at end of period	90,71,753	67,69,782	35,71,936	1,15,90,403

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated 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			
Amortisation other intangible assets			9,42,570	4,26,580
Impairment loss recognised in profit or loss			-81,269	10,07,574
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			-2,872	
Total increase (decrease) through transfers and other changes, Other intangible assets			-2,872	
Total increase (decrease) in Other intangible assets	46,32,000		8,58,429	14,34,154
Other intangible assets at end of period	84,30,003	37,98,003	25,18,650	16,60,221

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]			
	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2019		01/04/2020 to 31/03/2021	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]				
Additions other than through business combinations		32,70,400		
Acquisitions through business combinations			46,32,000	
Amortisation other intangible assets		-9,42,570	-4,26,580	
Impairment loss recognised in profit or loss		81,269	-10,07,574	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		-1,07,128		
Total increase (decrease) through transfers and other changes, Other intangible assets		-1,07,128		
Total increase (decrease) in Other intangible assets		23,01,971	31,97,846	
Other intangible assets at end of period	2,26,067	90,71,753	67,69,782	35,71,936

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]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	32,70,400			
Acquisitions through business combinations		46,32,000		
Amortisation other intangible assets				9,42,570
Impairment loss recognised in profit or loss				-81,269
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	-1,10,000			-2,872
Total increase (decrease) through transfers and other changes, Other intangible assets	-1,10,000			-2,872
Total increase (decrease) in Other intangible assets	31,60,400	46,32,000		8,58,429
Other intangible assets at end of period	1,15,90,403	84,30,003	37,98,003	25,18,650

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]	
	Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	31/03/2019
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	
Impairment loss recognised in profit or loss	10,07,574	
Total increase (decrease) in Other intangible assets	14,34,154	
Other intangible assets at end of period	16,60,221	2,26,067

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]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of 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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,84,08,022	4,73,45,292	24,65,218	49,86,832
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]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	24,65,218	49,86,832	4,02,92,349	2,73,38,991
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]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,02,92,349	2,73,38,991	3,56,50,455	1,50,19,469
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,30,61,263	1,25,75,877	3,30,61,263	1,25,75,877
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	25,89,192	24,43,592	25,89,192	24,43,592
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

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]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	374,25,64,817	306,24,18,902	(A) 374,25,64,817	(B) 306,24,18,902
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Borrowings Non Current 1688154582 Borrowings Current 480922632 Trade Payables 103495743 Other Financial Liabilities 1469991814

(B) Borrowings Non Current 1600408942 Borrowings Current 696502114 Trade Payables 86646732 Other Financial Liabilities 678861115

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	32,95,77,430	-3,94,62,330
Net cash flows from (used in) operating activities	32,95,77,430	-3,94,62,330
Net cash flows from (used in) investing activities, continuing operations	1,57,97,507	6,53,25,937
Net cash flows from (used in) investing activities	1,57,97,507	6,53,25,937
Net cash flows from (used in) financing activities, continuing operations	-32,48,89,551	-2,27,83,123
Net cash flows from (used in) financing activities	-32,48,89,551	-2,27,83,123
Description of non-current Assets or disposal group held for sale which were sold or reclassified	Textual information (40) [See below]	
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Textual information (41) [See below]	

Textual information (40)**Description of non-current Assets or disposal group held for sale which were sold or reclassified**

Non-current assets held for sale The Company, in financial year 2020-21, has entered into an agreement for transfer of lease rights in Nurbong Tea Estate which is subject to clearance from the banks. Also, the Company has entered into a tripartite agreement with D. K. Industries and Ratanpur Land & Tea Estates Pvt. Ltd., for the sale of ratanpur tea estate which is subject to approval from Revenue department of The Government of Assam. Pursuant to the above, Property Plant & Equipments installed in the Nurbong Tea Estate and Ratanpur Tea Estate, have been reclassified from "Property, plant and equipment" to "Non-current assets held for sale" amounting to Rs 1587 Lacs and Rs 1620 Lacs respectively.

Textual information (41)**Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing**

Non-current assets held for sale The Company, in financial year 2020-21, has entered into an agreement for transfer of lease rights in Nurbong Tea Estate which is subject to clearance from the banks. Also, the Company has entered into a tripartite agreement with D. K. Industries and Ratanpur Land & Tea Estates Pvt. Ltd., for the sale of ratanpur tea estate which is subject to approval from Revenue department of The Government of Assam. Pursuant to the above, Property Plant & Equipments installed in the Nurbong Tea Estate and Ratanpur Tea Estate, have been reclassified from "Property, plant and equipment" to "Non-current assets held for sale" amounting to Rs 1587 Lacs and Rs 1620 Lacs respectively.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Ordinary Share Capital
Number of shares authorised	[shares] 8,76,59,999	[shares] 3,76,59,999		[shares] 3,76,59,999
Value of shares authorised	87,65,99,990	37,65,99,990		37,65,99,990
Number of shares issued	[shares] 3,82,45,908	[shares] 3,48,52,252		[shares] 3,48,52,252
Value of shares issued	38,24,59,080	34,85,22,520		34,85,22,520
Number of shares subscribed and fully paid	[shares] 3,60,25,458	[shares] 3,26,31,802		[shares] 3,26,31,802
Value of shares subscribed and fully paid	36,02,54,580	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] 3,82,45,908	[shares] 3,48,52,252		[shares] 3,48,52,252
Total value of shares subscribed	36,24,75,030	32,85,38,470		32,85,38,470
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,82,45,908	[shares] 3,48,52,252		[shares] 3,48,52,252
Value of shares called	36,24,75,030	32,85,38,470		32,85,38,470
Value of shares paid-up	36,24,75,030	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 as rights	[shares] 33,93,656	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 33,93,656	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 33,93,656	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 3,82,45,908	[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 rights issue during period	3,39,36,560	0		0
Total aggregate amount of increase in equity share capital during period	3,39,36,560	0		0
Total increase (decrease) in share capital	3,39,36,560	0		0
Equity share capital at end of period	(A) 36,24,75,030	(B) 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

(A) Equity Share Capital : 328538470 Instruments Entirely Equity in Nature : 33936560

(B) Equity Share Capital : 328538470 Instruments Entirely Equity in Nature : 0

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]		Equity shares 2 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Ordinary Share Capital		Preference Shares	Preference Shares
Number of shares authorised	[shares] 3,76,59,999		[shares] 5,00,00,000	[shares] 0
Value of shares authorised	37,65,99,990		50,00,00,000	0
Number of shares issued	[shares] 3,48,52,252		[shares] 33,93,656	[shares] 0
Value of shares issued	34,85,22,520		3,39,36,560	0
Number of shares subscribed and fully paid	[shares] 3,26,31,802		[shares] 33,93,656	[shares] 0
Value of shares subscribed and fully paid	32,63,18,020		3,39,36,560	0
Number of shares subscribed but not fully paid	[shares] 22,20,450		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	22,20,450		0	0
Total number of shares subscribed	[shares] 3,48,52,252		[shares] 33,93,656	[shares] 0
Total value of shares subscribed	32,85,38,470		3,39,36,560	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,48,52,252		[shares] 33,93,656	[shares] 0
Value of shares called	32,85,38,470		3,39,36,560	0
Value of shares paid-up	32,85,38,470		3,39,36,560	0
Par value per share	[INR/shares] 10		[INR/shares] 10	[INR/shares] 0
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as rights	[shares] 0		[shares] 33,93,656	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 33,93,656	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 33,93,656	[shares] 0
Number of shares outstanding at end of period	[shares] 3,48,52,252	[shares] 3,48,52,252	[shares] 33,93,656	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	0		3,39,36,560	0
Total aggregate amount of increase in equity share capital during period	0		3,39,36,560	0
Total increase (decrease) in share capital	0		3,39,36,560	0
Equity share capital at end of period	32,85,38,470	32,85,38,470	3,39,36,560	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
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		Preference Shares	Preference Shares

Disclosure of classes of equity share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2019
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0

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]		Name of shareholder [Member]		Shareholder 1 [Member]	
Type of share	Ordinary Capital	Share	Ordinary Capital	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	Ordinary Capital	Share	Ordinary Capital	Share	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] 3,18,28,293		[shares] 2,55,36,520		[shares] 29,73,009	[shares] 29,73,009
Percentage of shareholding in company	88.13%		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]	
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	Artava AG	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] 1,47,71,470	[shares] 1,05,97,452	[shares] 41,79,480	[shares] 41,79,480
Percentage of shareholding in company	40.75%	30.41%	11.53%	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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity 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	Oikocredit Ecumenical Development Cooperative Society	Oikocredit 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	6.56%	6.82%	10.05%	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]			Equity shares 2 [Member]
	Shareholder 6 [Member]		Shareholder 7 [Member]	Name of shareholder [Member]
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Preference Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Preference Shares
Name of shareholder	Stiftung Evidenz	AMBOOTIA TEA EXPORTS PRIVATE LIMITED	AMBOOTIA TEA EXPORTS PRIVATE LIMITED	
Permanent account number of shareholder		AAHCA7263K	AAHCA7263K	
Country of incorporation or residence of shareholder	NETHERLANDS	INDIA	INDIA	
Number of shares held in company	[shares] 21,17,755	[shares] 17,66,087	[shares] 17,66,087	
Percentage of shareholding in company	5.84%	5.07%	4.87%	

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]
	01/04/2019 to 31/03/2020
Type of share	Preference Shares
Disclosure of shareholding more than five per cent in company [Abstract]	
Disclosure of shareholding more than five per cent in company [LineItems]	
Type of share	Preference Shares

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
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]	Unsecured borrowings [Member]
	31/03/2021	31/03/2020	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	168,81,54,582	160,04,08,942	49,39,50,076	168,81,54,582

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]	Term loans from banks [Member]	Rupee term loans from banks [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	110,64,58,866	49,39,50,076	49,39,50,076	(A) 49,39,50,076

Footnotes

(A) Term Loan from Banks 493771676 Vehicle Loan 178400

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]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	168,81,54,582	110,64,58,866	(A) 168,81,54,582	(B) 110,64,58,866

Footnotes

(A) Unsecured ECB Loan

(B) ECB Loan

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	48,09,22,637	69,65,02,114	46,02,44,300	67,15,23,635

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]		Term loans [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,06,78,337	2,49,78,479	46,02,44,300	67,15,23,635

Classification of borrowings [Table]

..(6)

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]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	46,02,44,300	67,15,23,635	(A) 46,02,44,300	(B) 67,15,23,635

Footnotes

(A) UCO Bank : 360190067 Indian Bank : 100054233

(B) Cash credit from UCO Bank 558107467 From Allahabad Bank 113416168

Classification of borrowings [Table]

..(7)

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]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,06,78,337	2,49,78,479	(A) 2,06,78,337	(B) 2,49,78,479

Footnotes

(A) From other related parties : 20678337

(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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
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	29,42,816	2,32,19,927		29,42,816
Deferred tax liabilities	45,71,59,436	39,54,61,128		45,71,59,436
Net deferred tax liability (assets)	45,42,16,620	37,22,41,201	161,31,86,633	45,42,16,620
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	29,42,816	2,32,19,927		29,42,816
Net deferred tax liabilities	45,72,16,620	39,54,61,128		45,72,16,620
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	7,33,08,155	-122,71,12,986		7,33,08,155
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	7,33,08,155	-122,71,12,986		7,33,08,155
Increase (decrease) through net exchange differences, deferred tax liability (assets)	86,67,264	-1,38,32,446		86,67,264
Total increase (decrease) in deferred tax liability (assets)	8,19,75,419	-124,09,45,432		8,19,75,419
Deferred tax liability (assets) at end of period	45,42,16,620	37,22,41,201	161,31,86,633	45,42,16,620

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]	
	01/04/2019 to 31/03/2020	31/03/2019
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	
Deferred tax liabilities	39,54,61,128	
Net deferred tax liability (assets)	37,22,41,201	161,31,86,633
Net deferred tax assets and liabilities [Abstract]		
Net deferred tax assets	2,32,19,927	
Net deferred tax liabilities	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	
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	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-1,38,32,446	
Total increase (decrease) in deferred tax liability (assets)	-124,09,45,432	
Deferred tax liability (assets) at end of period	37,22,41,201	161,31,86,633

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Other components of deferred tax expense (income)	7,33,08,155	-122,71,12,986
Total tax expense (income)	7,33,08,155	-122,71,12,986
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]		
Deferred tax Assets when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax Assets relates	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	7,33,08,155	-122,71,12,986
Total tax expense (income)	7,33,08,155	-122,71,12,986

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	28,14,45,732	26,91,64,449	25,99,74,250	24,64,35,509
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	2,14,71,482	2,27,28,940
Mode of valuation	At cost	At cost

Other non-current liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others	0	36,57,496	10,00,000	0
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	Security Deposit	Security Deposit
Other non-current liabilities others	0	36,57,496	10,00,000	0

Other non-current liabilities others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	3			
	01/04/2020 to 31/03/2021		01/04/2019 to 31/03/2020	
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others		19,53,950		2,41,91,568
Other non-current liabilities others [Abstract]				
Other non-current liabilities others [Line items]				
Description of other non-current liabilities others		Deferred Payment	Statutory Payment	Deferred Payment
Other non-current liabilities others		19,53,950		2,41,91,568

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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	25,89,192	24,43,592
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Security Deposit	Security Deposit
Other non-current financial assets, others	25,89,192	24,43,592

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]	
	31/03/2021	31/03/2020
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	34,04,44,078	32,91,25,555
Total provisions for employee benefits	34,04,44,078	32,91,25,555
CSR expenditure provision	0	0
Total provisions	34,04,44,078	32,91,25,555

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 [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
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	105,74,54,582	98,48,08,059	4,02,92,349	2,73,38,991
Allowance for bad and doubtful debts	101,71,62,233	95,74,69,068	101,71,62,233	95,74,69,068
Total trade receivables	4,02,92,349	2,73,38,991	-97,68,69,884	-93,01,30,077
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]	
	31/03/2021	31/03/2020
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	101,71,62,233	95,74,69,068
Allowance for bad and doubtful debts	0	0
Total trade receivables	101,71,62,233	95,74,69,068
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	21,90,99,362	28,89,52,827	15,47,87,713	14,63,09,959
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues (PF, TDS, GST & Others) *	Statutory dues (PF, TDS, GST & Others) *	Salary, Wages, Bonus & Others	Salary, Wages, Bonus & Others
Other current liabilities, others	21,90,99,362	28,89,52,827	15,47,87,713	14,63,09,959

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	1,75,63,118	75,61,370
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Liabilities for Services & Others (Electricity, rent, GR IR etc) **	Liabilities for Services & Others (Electricity, rent, GR IR etc) **
Other current liabilities, others	1,75,63,118	75,61,370

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	0	0	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Advances	Other Advances	Unsecured, considered good	Unsecured, considered good
Other current assets, others	0	0	0	0

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,81,74,200	2,42,01,241	0	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with government departments	Balances with government departments	Green Leaf Cess	Green Leaf Cess
Other current assets, others	1,81,74,200	2,42,01,241	0	0

Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	5		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	0	5,03,47,016	3,09,79,839
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Advances *	Other Advances *	Considered good	Considered good
Other current assets, others	0	0	5,03,47,016	3,09,79,839

Other current assets others [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	7		8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	47,78,24,318	30,90,77,999	-47,78,24,318	-30,90,77,999
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Considered doubtful	Considered doubtful	Less- Provision for Doubtful Current Advances	Less- Provision for Other Doubtful Current Advances
Other current assets, others	47,78,24,318	30,90,77,999	-47,78,24,318	-30,90,77,999

Other current assets others [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	9		10	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	24,99,156	30,70,120	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	24,99,156	30,70,120	44,83,862	44,83,862

Other current assets others [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	11		12	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	0	3,11,52,347	2,03,08,637
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance paid to suppliers	Advance paid to suppliers	Unsecured, considered good	Unsecured, considered good
Other current assets, others	0	0	3,11,52,347	2,03,08,637

Other current assets others [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	13		14	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	10,06,267	10,06,267	-10,06,267	-10,06,267
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Unsecured, considered doubtful	Unsecured, considered doubtful	Less- Provision for Doubtful Advance Given to Suppliers	Less- Provision for Doubtful Advance Given to Suppliers
Other current assets, others	10,06,267	10,06,267	-10,06,267	-10,06,267

Other current assets others [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	15		16	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	22,73,195	22,73,195	72,58,404	72,58,404
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Subsidy Receivable **	Subsidy Receivable **	Balance with government authority	Balance with government authority
Other current assets, others	22,73,195	22,73,195	72,58,404	72,58,404

Other current assets others [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	17
	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Other current assets notes [Abstract]	
Other current assets [Abstract]	
Other current assets, others	2,21,81,099
Other current assets others [Abstract]	
Other current assets others [Line items]	
Description of other current assets others	Biological Assets
Other current assets, others	2,21,81,099

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	24,65,218	49,86,832	24,65,218	49,86,832
Allowance for bad and doubtful loans	0	0	0	0
Total loans	24,65,218	49,86,832	24,65,218	49,86,832
Details of loans to related parties	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Nature of other loans	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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]			
	Loans to related parties [Member]		Loans given subsidiaries [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	24,65,218	49,86,832	24,65,218	49,86,832
Allowance for bad and doubtful loans	0	0	0	0
Total loans	24,65,218	49,86,832	24,65,218	49,86,832
Details of loans to related parties	Refer to child member	Refer to child member	Loan to Employees	Loan to Employees
Nature of other loans	Refer to child member	Refer to child member	Unsecured	Unsecured
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	45,04,881	61,21,244	0	1,60,62,511
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital Advance Considered Goods	Capital Advance Considered Goods	Other Advances Considered Goods	Other Advances Considered Goods
Other non-current assets, others	45,04,881	61,21,244	0	1,60,62,511

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	25,89,192	24,43,592
Advances, non-current	0	0
Total other non-current assets	45,04,881	2,21,83,755
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	70,93,480	24,35,522
Other balances with banks	2,32,27,391	90,29,834
Total balance with banks	3,03,20,871	1,14,65,356
Cash on hand	27,40,392	11,10,521
Total cash and cash equivalents	3,30,61,263	1,25,75,877
Total cash and bank balances	3,30,61,263	1,25,75,877
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	(A) 13,83,69,279	(B) 9,25,75,298
Total other non-current liabilities	29,53,950	2,78,49,064
Current maturities of long-term debt	97,61,50,704	46,05,48,324
Interest accrued on borrowings	49,38,41,110	21,83,12,791
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	146,99,91,814	67,88,61,115
Advance received from customers	25,03,41,038	20,12,47,197
Total other advance	25,03,41,038	20,12,47,197
Other deposits refundable, current	9,80,979	0
Total deposits refundable current	9,80,979	0
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	64,27,72,210	64,40,71,353

Footnotes

(A) Biological Assets other than Bearer Plants : 22181099 Other Current Assets : 116188180

(B) Biological Assets other than Bearer Plants : 0 Other Current Assets : 92575298

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (42) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	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

Textual information (42)

Disclosure of additional balance sheet notes explanatory [Text Block]

	Note No.	As at 31st March, 2021	As at 31st March, 2020
Non-current Assets			
Property, Plant and Equipment	4	3,811,910,116	4,188,683,038
Capital Work-in-Progress	5	4,088,118	6,019,808
Intangible Assets	4A	9,071,753	6,769,782
Financial Assets			
Other Financial Assets	6	2,589,192	2,443,592
Other Non-Current Assets	7	4,504,881	22,183,755
Total Non- Current Assets		3,832,164,060	4,226,099,974
Current Assets			
Current Tax Assets	8	11,251,078	4,936,615
Inventories	9	281,445,732	269,164,449
Biological Assets other than Bearer Plants	10	22,181,099	-
Financial Assets			
Loans	11	2,465,218	4,986,832
Trade Receivables	11A	40,292,349	27,338,991
Cash & Cash Equivalents	12	33,061,263	12,575,877
Other Current Assets	13	116,188,180	92,575,298
		506,884,919	411,578,062
Non Current Asset held for sale	49	320,689,313	-
Total Current Assets		827,574,232	411,578,062
Total Assets		4,659,738,292	4,637,678,037
Equity			
Equity Share Capital	14	328,538,470	328,538,470
Instruments Entirely Equity in Nature	14	33,936,560	-
Other Equity	15	-899,942,355	-140,820,451
Total Equity		-537,467,325	187,718,019
Non Current Liabilities			
Financial Liabilities			
Borrowings	16	1,688,154,582	1,600,408,942
Provisions	17	340,444,078	329,125,555
Other Non Current Liabilities	18	2,953,950	27,849,064
Deferred Tax Liabilities (net)	19	454,216,620	372,241,201
Total Non- Current Liabilities		2,485,769,229	2,329,624,762
Current Liabilities			
Financial Liabilities			
Borrowings	20	480,922,637	696,502,114
Trade Payables	21	103,495,784	86,646,732
Other Financial Liabilities	22	1,469,991,814	678,861,115
Other Current Liabilities	23	642,772,210	644,071,353
Provisions	24	-	-
Current Tax Liabilities (net)	25	14,253,943	14,253,943
Total Current Liabilities		2,711,436,388	2,120,335,257
Total Equity & Liabilities		4,659,738,292	4,637,678,037

As at

As at

	31st March, 2021	31st March, 2020
7 OTHER NON CURRENT ASSETS		
Capital Advances		
Considered good	4,504,881	6,121,244
Considered doubtful	2,159,233	2,159,233
Less- Provision for Doubtful Capital Advances	-2,159,233	-2,159,233
Other Advances		
Others - Unsecured, considered good	-	16,062,511
Others - Unsecured, considered doubtful	26,905,603	190,578,573
Less- Provision for Doubtful Other Non Current Advances	-26,905,603	-190,578,573
Total	4,504,881	22,183,755
(Refer Related Parties Note No. 42)		
	As at	As at
8 CURRENT TAX ASSETS	31st March, 2021	31st March, 2020
TDS and Advance tax (Provisions if any)	11,251,078	4,936,615
Total	11,251,078	4,936,615
9 INVENTORIES		
(As taken valued and certified by the management) At Cost or Net Realisable Value whichever is lower		
Finished Goods	259,974,250	246,435,509
Stores & Spares	21,471,483	22,728,940
Total	281,445,732	269,164,449
	As at	As at
10 BIOLOGICAL ASSETS	31st March, 2021	31st March, 2020
Opening Balance	-	21,312,082
Add: Unharvested green tea leaves recognised at fair value	22,181,099	-
Less: Transfer of harvested green tea leaves for production	-	21,312,082
Closing Balance	22,181,099	-
	As at	As at
11 LOANS	31st March, 2021	31st March, 2020
Loan given to Employees		

Unsecured, Considered Good	2,465,218	4,986,832
Others	-	-
	2,465,218	4,986,832
	As at	As at
	31st March, 2021	31st March, 2020
11A TRADE RECEIVABLES		
Others- Unsecured, considered good	40,292,349	27,338,991
Others- Unsecured, considered doubtful	1,017,162,233	957,469,068
Less: Provision for Doubtful Debts	-1,017,162,233	-957,469,068
	40,292,349	27,338,991
(Refer Note :No.45)		
(Refer Related Parties Note No. 42)		
	As at	As at
12 CASH & CASH EQUIVALENTS	31st March, 2021	31st March, 2020
Balance with banks:		
In Current Accounts	23,227,391	9,029,834
Balance in Term Deposits *	7,093,480	2,435,522
Cash in hand (As certified by the management)	2,740,392	1,110,521
	33,061,263	12,575,877
* Fixed Deposit amounting to Rs. 65,78,724/- (PY Rs. 21,05,146/-) held as Margin Money against Bank Guarantee		
	As at	As at
13 OTHER CURRENT ASSETS	31st March, 2021	31st March, 2020
Other Advances		
Unsecured, considered good		
Balances with government departments	18,174,200	24,201,241
Green Leaf Cess	-	-
Other Advances *		
Considered good	50,347,016	30,979,839
Considered doubtful	477,824,318	309,077,999
Less- Provision for Doubtful Other Current Advances	-477,824,318	-309,077,999
Prepaid Expenses	2,499,157	3,070,120
MAT credit Entitlement	4,483,862	4,483,862
Advance paid to suppliers		
Unsecured, considered good	31,152,347	20,308,637
Unsecured, considered doubtful	1,006,267	1,006,267
Less- Provision for Doubtful Advance Given to Suppliers	-1,006,267	-1,006,267
Subsidy Receivable **	2,273,195	2,273,195
Balance with government authority	7,258,404	7,258,404
	116,188,180	92,575,298
15 OTHER EQUITY (Refer Statement of Changes in Equity)		
Security Premium Reserve		
This reserves are used to record the premium on issue of shares. The reserve would be utilized in accordance with the provisions of the Act.		
	As at	As at

	31st March, 2021	31st March, 2020
As per Last Financial Statement	5,048,873,011	5,048,873,011
Add: Current Year Transfer (CCPS)	51,481,761	-
Total (a)	5,100,354,772	5,048,873,011

Capital Redemption Reserve

	As at 31st March, 2021	As at 31st March, 2020
As per Last Financial Statement	15,900,000	15,900,000
Total (b)	15,900,000	15,900,000

Capital Reserve

	As at 31st March, 2021	As at 31st March, 2020
As per Last Financial Statement	163,556,212	3,915,107,407
Less: Adjustment of Impairment Loss	-	-3,751,551,195
Total (c)	163,556,212	163,556,212

Retained Earnings

Retained earnings represent accumulated profits earned by the Company and remaining undistributed as on date.

	As at 31st March, 2021	As at 31st March, 2020
As per Last Financial Statement	-5,308,123,076	-1,491,205,140
Add: Profit/(loss) for the year	-835,272,032	-3,813,975,132
Add: Overcharged Depn in earlier year	-	-
Less: Dividend paid/payable on equity shares	-	-
Less: Dividend paid/payable on preference shares	-	-
Less: Dividend distribution tax pad/payable	-	-
Total (d)	-6,143,395,108	-5,308,123,076

Other Comprehensive Income

	As at 31st March, 2021	As at 31st March, 2020
As per Last Financial Statement	-61,026,598	-21,657,329
Add: During the year	24,668,366	-39,369,268
Total (e)	-36,358,231	-61,026,598

Total Reserves (a+b+c+d+e)

-899,942,355	-140,820,451
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17 LONG TERM PROVISIONS

As at 31st March, 2021	As at 31st March, 2020
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Employee benefits		
Gratuity	340,444,078	329,125,555
Total	340,444,078	329,125,555
	As at	As at
18 OTHER NON CURRENT LIABILITIES	31st March, 2021	31st March, 2020
Stamp Duty Payable	-	3,657,496
Security Deposit	1,000,000	-
Deferred Statutory Payment	1,953,950	24,191,568
Total	2,953,950	27,849,064
	As at	As at
19 DEFERRED TAX LIABILITIES (NET)	31st March, 2021	31st March, 2020
Liabilities :		
Depreciation and amortization expenses	457,159,436	395,461,128
Items under financial assets and financial liabilities giving temporary differences	-	-
Others	-	-
Total (a)	457,159,436	395,461,128
Assets :		
Others	-	-
Provision for gratuity	2,942,816	23,219,927
Total (b)	2,942,816	23,219,927
Net Liability (a-b)	454,216,620	372,241,201
	As at	As at
Reconciliation of deferred tax assets/ liabilities (net):	31st March, 2021	31st March, 2020
Opening balance as at year beginning	372,241,201	1,613,186,633
Tax (benefit) / expense during the period recognised in profit or loss	73,308,155	-1,227,112,986
Tax impact on items of Other Comprehensive income that will not be classified to profit & loss	8,667,264	-13,832,446
Closing balance as at year end	454,216,620	372,241,201
	As at	As at
20 SHORT TERM BORROWINGS	31st March, 2021	31st March, 2020
Loans repayable on demand (Secured)		
Cash credits from banks *		
- From Banks		

	UCO Cash Credit Term	360,190,067	558,107,467
	Indian Bank (erstwhile Allahabad Bank) Cash Credit	100,054,233	113,416,168
	From Related Parties (Unsecured) (Interest Free) No Fixed Repayment Schedule	10,848,000	10,848,000
	Others (Unsecured) No Fixed Repayment Schedule	9,830,337	14,130,479
	Total	480,922,637	696,502,114
		As at	As at
21	TRADE PAYABLES	31st March, 2021	31st March, 2020
	Micro & Small Enterprises	1,249,587	-
	Others		
	Sundry Creditors for goods & services	102,246,197	86,646,732
	Total	103,495,784	86,646,732
		As at	As at
22	CURRENT FINANCIAL LIABILITIES-OTHER	31st March, 2021	31st March, 2020
	Current maturities of long-term debts (Refer Note No. 16)	976,150,703	460,548,324
	Interest payable on borrowings	493,841,110	218,312,791
	Total	1,469,991,814	678,861,115
	Uco Bank		
	Overdue Instalment	297,569,696	295,997,288
	Overdue Interest	83,128,183	52,684,834
	Overdue Interest- CC	176,911,660	106,980,690
	Indian Bank (erstwhile Allahabad Bank)		
	Overdue Instalment	592,617,618	34,200,000
	Overdue Interest	105,230,112	40,379,919
	Others		83,800,000
	Overdue Interest- CC	28,446,104	-
	State Bank Of India		
	Overdue Instalment	45,420,000	15,140,000
	Overdue Interest	12,553,331	3,678,306
	Others	16,255,068	30,280,000
	Andhra Bank		
	Overdue Interest	299,599	-
	Others	2,422,540	-
	ECB		
	Interest accrued but not due	12,241,917	14,589,042
	Overdue Interest	75,030,204	-
	Others	21,014,742	-
	Vehicle Loan		
	Others	851,040	1,131,036
		1,469,991,814	678,861,115
		-	-
		As at	As at

23	OTHER CURRENT LIABILITIES	31st March, 2021	31st March, 2020
	Advance payments from customers	250,341,038	201,247,197
	Share Application Money to be refunded	980,979	-
	Other payables		
	Statutory dues (PF, TDS, GST & Others) *	219,099,362	288,952,827
	Salary, Wages, Bonus & Others	154,787,713	146,309,959
	Liabilities for Services & Others (Electricity, rent, GR IR etc) **	17,563,118	7,561,370
	Total	642,772,210	644,071,353
		As at	As at
24	SHORT TERM PROVISIONS	31st March, 2021	31st March, 2020
	Employee benefits		
	Gratuity	-	-
	Total	-	-
		As at	As at
25	CURRENT TAX LIABILITIES	31st March, 2021	31st March, 2020
	Income Tax (Net of Payments)	14,253,943	14,253,943
	Total	14,253,943	14,253,943

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (43) [See below]	NA

Textual information (43)

Disclosure of revenue [Text Block]

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.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of 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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (44) [See below]	NA
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (44)**Disclosure of employee benefits [Text Block]****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.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of 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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of 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	MARKUS ERICH JERMANN	REMBERT JOHANNES BIEMOND
Director identification number of key managerial personnel or director	00785671	00785696	08996808	07705760
Date of birth of key managerial personnel or director	16/10/1961	24/12/1961	12/06/1962	17/07/1958
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	B.A (HONS.)	B.A (HONS.)	Graduate	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

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5
	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	TOBIAS JOHANNES MATTHIAS VON GLENCK
Director identification number of key managerial personnel or director	08996812
Date of birth of key managerial personnel or director	07/07/1978
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	Graduate
Shares held by key managerial personnel or director	[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
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

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

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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) 71,11,21,104	(B) 109,38,86,693
Revenue from sale of services	0	16,59,298
Total revenue from operations other than finance company	71,11,21,104	109,55,45,991
Total revenue from operations	(C) 71,11,21,104	(D) 109,55,45,991
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	4,03,212	1,87,770
Interest on other current investments	0	50,085
Total interest income on current investments	4,03,212	2,37,855
Total interest income	4,03,212	2,37,855
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Gain on disposal of intangible Assets	(E) 18,85,697	(F) 1,78,428
Excess provisions bad doubtful debts advances written back	2,12,52,575	0
Liabilities written off	9,43,54,939	4,56,290
Miscellaneous other non-operating income	(G) 3,26,83,018	(H) 7,62,191
Total other non-operating income	15,01,76,229	13,96,909
Total other income	15,05,79,441	16,34,764
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	11,54,29,122	11,59,92,197
Interest expense non-current loans, others	(I) 8,59,94,235	(J) 8,33,36,905
Total interest expense non-current loans	20,14,23,357	19,93,29,102
Total interest expense	20,14,23,357	19,93,29,102
Other borrowing costs	(K) 7,91,32,314	(L) 5,02,51,219
Total finance costs	28,05,55,671	24,95,80,321
Employee benefit expense [Abstract]		
Salaries and wages	60,87,70,423	62,14,86,996
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	5,86,67,487	6,08,54,747
Total contribution to provident and other funds	5,86,67,487	6,08,54,747
Gratuity	5,22,07,787	9,64,00,147
Staff welfare expense	1,70,03,883	1,50,69,679
Total employee benefit expense	73,66,49,580	79,38,11,569
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	6,46,11,702	16,18,37,312
Total depreciation, depletion and amortisation expense	6,46,11,702	16,18,37,312
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	5,20,93,677	5,64,90,983
Rent	(M) 1,68,25,629	(N) 2,09,25,090
Repairs to building	36,80,664	25,44,872
Repairs to machinery	(O) 1,19,09,104	(P) 1,30,59,032
Insurance	34,92,198	24,92,984

Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	79,60,029	31,93,538
Total rates and taxes excluding taxes on income	79,60,029	31,93,538
Telephone postage	(Q) 18,31,477	(R) 22,29,521
Printing stationery	8,34,781	12,72,198
Travelling conveyance	55,81,006	1,03,46,236
Legal professional charges	29,68,798	40,89,742
Vehicle running expenses	63,44,043	68,64,327
Directors sitting fees	11,89,042	25,83,333
Registration filing fees	63,63,554	55,55,247
Bank charges	15,74,808	23,57,506
Advertising promotional expenses	14,26,670	31,92,808
After sales service expenses	2,00,44,995	67,12,433
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
Payment for reimbursement of expenses	50,000	0
Total payments to auditor	5,67,500	5,17,500
CSR expenditure	0	0
Miscellaneous expenses	(S) 26,10,63,071	(T) 169,80,21,531
Total other expenses	40,57,51,046	184,24,48,881

Footnotes

- (A) - Domestic (Tea) : 60857650 - Export (Tea) : 639582779 - Domestic (Spices) : 0 - Domestic (Green Leaves) : 211500 - Export (Spices) : 10469176 : 0
- (B) - Domestic (Tea) : 1062343095 - Export (Tea) : 29817869 - Domestic (Spices) : 1698234 - Domestic (Green Leaves) : 0 - Export (Spices) : 27495 : 0
- (C) Revenue from Operations : 711121104
- (D) Revenue from Operations : 1095545991
- (E) Profit on Sale of Assets : 1885697
- (F) Profit on Sale of Assets : 178428
- (G) Miscellaneous Income : 6712142 Changes in fair value of biological assets : 22181099 Prior Period Incomes : 3789777
- (H) Miscellaneous Income : 762191 Changes in fair value of biological assets : 0 Prior Period Incomes : 0
- (I) - Cash Credit : 84971139 - Unsecured Loan : 1023096
- (J) - Cash Credit : 83336905 - Unsecured Loan : 0
- (K) - ECB : 76552319 Others : 2579995
- (L) - ECB : 46660953 Others : 3590266
- (M) Rent : 15787922 Lease Rent : 1037707
- (N) Rent : 19413000 Lease Rent : 1512090
- (O) Repairs to Machinery : 3897099 Repairs to Other Assets : 8012005
- (P) Repairs to Machinery : 3521751 Repairs to Other Assets : 9537281
- (Q) Stamps, Postage and Telegrams : 345545 Telephone and Telex : 1485932
- (R) Stamps, Postage and Telegrams : 332782 Telephone and Telex : 1896739
- (S) Changes in fair value of biological assets : 0 Other Manufacturing & Service Expenses : 42476711 Brokerage on sale : 120894 Other Selling & Distribution Expenses : 17959070 : 0 Consultation and Advisory Charges : 24743775 Late Fees-Tds : 51000 Tds-Short Deduction : 0 Inadmissible GST : 23287334 Foreign Currency Fluctuation Loss (Net) : 39834729 Other Expenses : 13381760 Chairman Fees : 356164 Board Meeting Expenses : 1164986 Provision for Doubtful Debts : 94340813 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 : 2985079 Loss On Sale Of Fixed Assets : 360756
- (T) Changes in fair value of biological assets : 21312082 Other Manufacturing & Service Expenses : 42431818 Brokerage on sale : 791790 Other Selling & Distribution Expenses : 5304816 : 0 Consultation and Advisory Charges : 11517363 Late Fees-Tds : 2400 Tds-Short Deduction : 2866795 Inadmissible GST : 30910142 Foreign Currency Fluctuation Loss (Net) : 77275068 Other Expenses : 22968427 Chairman Fees : 2000000 Board Meeting Expenses : 0 Provision for Doubtful Debts : 957469068 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

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	3,30,61,263	1,25,75,877	94,95,393
Cash and cash equivalents	3,30,61,263	1,25,75,877	
Income taxes paid (refund), classified as operating activities	63,14,462	14,19,200	
Total income taxes paid (refund)	63,14,462	14,19,200	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]	Textual information (45) [See below]	
Changes in inventories of finished goods	(A) -1,22,81,284	(B) 10,96,73,286
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,22,81,284	10,96,73,286
Exceptional items before tax	0	-273,49,90,354
Total exceptional items	0	-273,49,90,354
Details of nature of exceptional items		Insurance Claim Received 83,720 Impairment L o s s (2,735,074,074)
Domestic sale traded goods	6,10,69,150	106,40,41,329
Total domestic turnover goods, gross	6,10,69,150	106,40,41,329
Export sale traded goods	65,00,51,954	2,98,45,364
Total export turnover goods, gross	65,00,51,954	2,98,45,364
Total revenue from sale of products	(C) 71,11,21,104	(D) 109,38,86,693
Domestic revenue services	0	16,59,298
Total revenue from sale of services	0	16,59,298
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) CHANGES IN INVENTORIES OF FINISHED GOODS & STORES & SPARES 31st March, 2021 Stocks at the beginning of the year Finished goods246435509 Stock of Stores22728940 Less: Stocks at the end of the year Finished goods259974250 Stock of Stores21471483 Total -12281284

(B) CHANGES IN INVENTORIES OF FINISHED GOODS & STORES & SPARES 31st March, 2020 Stocks at the beginning of the year Finished goods358150092 Stock of Stores20687643 Less: Stocks at the end of the year Finished goods246435509 Stock of Stores22728940 Total 109673286

(C) - Domestic (Tea) : 60857650 - Export (Tea) : 639582779 - Domestic (Spices) : 0 - Domestic (Green Leaves) : 211500 - Export (Spices) : 10469176 : 0

(D) - Domestic (Tea) : 1062343095 - Export (Tea) : 29817869 - Domestic (Spices) : 1698234 - Domestic (Green Leaves) : 0 - Export (Spices) : 27495 : 0

Textual information (45)

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

Particulars	Note No.	31st March, 2021	31st March, 2020
INCOME			
Revenue from Operations	26	711,121,104	1,095,545,991
Other Income	27	150,579,441	1,634,764
Total Income		861,700,545	1,097,180,754
EXPENSES			
Purchases		148,377,706	245,927,149
Changes in Inventories of Finished Goods & Stores & Spares	28	-12,281,284	109,673,286
Employee Benefits Expense	29	736,649,580	793,811,569
Finance Costs	30	280,555,671	249,580,321
Depreciation and amortization expense	4 & 4A	64,611,702	161,837,312
Other Expenses	31	405,751,046	1,842,448,881
Total Expenses		1,623,664,422	3,403,278,519
PROFIT/ (LOSS) BEFORE TAX & EXCEPTIONAL ITEMS		-761,963,877	-2,306,097,765
Exceptional Items	31A	-	-2,734,990,354
PROFIT/ (LOSS) BEFORE TAX		-761,963,877	-5,041,088,118
Tax expense	32		
Current tax			-
Income Tax for earlier years			-
Deferred tax		73,308,155	-1,227,112,986
Total Tax expense		73,308,155	-1,227,112,986
PROFIT/ (LOSS) FOR THE YEAR AFTER TAX		-835,272,032	-3,813,975,132
OTHER COMPREHENSIVE INCOME			
Items that will not be classified to profit and loss	33	33,335,630	-53,201,714
Income tax relating to items that will not be classified to profit and loss		-8,667,264	13,832,446
Total Other Comprehensive Income For The Year		24,668,366	-39,369,268
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		-810,603,665	-3,853,344,401

		For The Year Ended	For The Year Ended
		31st March, 2021	31st March, 2020
26	REVENUE FROM OPERATIONS		
	Sale of Products		
	Sale of Products		
	Finished Goods		
	- Tea		
	- Domestic	60857650	1062343095
	- Export	639582779	29817869
	- Spices		
	- Domestic	-	1698234
	- Export	10469176	27495
	- Green Leaves		
	- Domestic	211500	-
	Other Operating revenue		
	Sale of Services & Accessories	-	1659298

	Total	711121104	1095545991
		For The Year Ended	For The Year Ended
27	OTHER INCOME	31st March, 2021	31st March, 2020
	Interest income		
	- Interest on Fixed Deposits	403212	187770
	- Others	-	50085
	Compensation Received	-	-
	Miscellaneous Income	6712142	762191
	Foreign Currency Fluctuation Gain(Net)	-	-
	Changes in fair value of biological assets	22181099	-
	Liabilities written back	94354939	456289
	Prior Period Incomes	3789777	-
	Profit on Sale of Assets	1885697	178428
	Recovery of Doubtful debts	21252575	-
	Total	150579441	1634764
		For The Year Ended	For The Year Ended
28	CHANGES IN INVENTORIES OF FINISHED GOODS & STORES & SPARES	31st March, 2021	31st March, 2020
	Stocks at the beginning of the year		
	Finished goods	246435509	358150092
	Stock of Stores	22728940	20687643
	Less: Stocks at the end of the year		
	Finished goods	259974250	246435509
	Stock of Stores	21471483	22728940
	Total	-12281284	109673286
		For The Year Ended	For The Year Ended
29	EMPLOYEE BENEFITS EXPENSE	31st March, 2021	31st March, 2020
	a) Salaries and wages		
	- Salaries, Wages & Bonus	608770423	621486996
	- Gratuity	52207787	96400148
	b) Contribution to provident and other funds		
	- Contribution to Provident Fund	58667487	60854747
	c) Staff welfare expenses	17003883	15069679
		736649580	793811569
		For The Year Ended	For The Year Ended
30	FINANCE COSTS	31st March, 2021	31st March, 2020
	Interest expense		
	- Term Loans	115429122	115992197
	- Cash Credit	84971139	83336905

	- ECB	76552319	46660953
	- Unsecured Loan	1023096	-
	Others	2579995	3590266
	Total	280555671	249580321
		For The Year Ended	For The Year Ended
31	OTHER EXPENSES	31st March, 2021	31st March, 2020
	A. MANUFACTURING & SERVICE EXPENSES		
	Power and fuel	52093677	56490983
	Repairs to Buildings	3680664	2544872
	Repairs to Machinery	3897099	3521751
	Repairs to Other Assets	8012005	9537281
	Changes in fair value of biological assets	-	21312082
	Other Manufacturing & Service Expenses	42476711	42431818
	Sub Total (a)	110160156	135838786
	B. SELLING & DISTRIBUTION EXPENSES		
	Freight, Shipping, Delivery and Selling Expenses	20044995	6712433
	Brokerage on sale	120894	791790
	Sales Promotion Expenses	1426670	3192808
	Certification	6363554	5555249
	Other Selling & Distribution Expenses	17959070	5304816
	Sub Total (b)	45915183	21557095
	C. PAYMENT TO AUDITOR		
	Statutory Auditor	431250	431250
	For Tax Audit	86250	86250
	Out of Pocket Expenses	50000	-
	Sub Total (c)	567500	517500
	D. OTHERS		
	Rent	15787922	19413000
	Lease Rent	1037707	1512090
	Rates and Taxes, excluding taxes on income	7960029	3193538
	Insurance	3492198	2492984
	Bank Charges	1574808	2357506
	Consultation and Advisory Charges	24743775	11517363
	Late Fees-Tds	51000	2400
	Tds-Short Deduction	-	2866795
	Inadmissible GST	23287334	30910142
	Foreign Currency Fluctuation Loss (Net)	39834729	77275068
	Sub Total (d)	117769502	151540886
	E. MISCELLANEOUS EXPENSES :		
	Motor Vehicle Expense	6344043	6864327
	Travelling and Conveyance Expenses	5581006	10346236
	Stamps, Postage and Telegrams	345545	332782
	Printing & Stationary	834781	1272198
	Membership & Subscription	2968798	4089742

Telephone and Telex	1485932	1896739
Other Expenses	13381760	22968427
Director Fees	1189042	2583333
Chairman Fees	356164	2000000
Board Meeting Expenses	1164986	-
Prior Period Expenses	-	-
Provision for Doubtful Debts	94340813	957469068
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	2985079	1060788
Loss On Sale Of Fixed Assets	360756	19288902
Sub Total (e)	131338705	1532994614
Total (a+b+c+d+e)	405751046	1842448881
	For The Year Ended	For The Year Ended
31A EXCEPTIONAL ITEMS	31st March, 2021	31st March, 2020
Insurance Claim Received	-	83720
Impairment Loss	-	-2735074074
	-	-2734990354

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

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

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

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

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in INR

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

[610800] Notes - Related party**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	3	4
Related party [Axis]	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SANJAY PRAKASH BANSAL	REENA BANSAL	HRITHIK BANSAL	ANIL KUMAR BANSAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHLPB9499C	AEDPB1729E	AGKPB3415G	ACRPB1670N
Description of nature of transactions with related party	RENTAL INCOME & SALARY & ALLOWANCES AND DIRECTORS FEES	RENTAL INCOME & SALARY & ALLOWANCES AND DIRECTORS FEES	SALARY & ALLOWANCES AND DIRECTORS FEES	DIRECTOR FEES
Description of nature of related party relationship	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	4,41,64,000	1,03,08,000	1,17,79,000	33,25,000
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]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]
Related party [Axis]	5
	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	Vikram Kapur
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AEMPK4802N
Description of nature of transactions with related party	DIRECTOR FEES
Description of nature of related party relationship	Key Management Personnel
Related party transactions [Abstract]	
Other related party transactions expense	7,71,000
Other related party transactions contribution received	0
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	0
Amounts receivable related party transactions	0
Outstanding commitments made by entity, related party transactions	0
Outstanding commitments made on behalf of entity, related party transactions	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0
Expense recognised during period for bad and doubtful debts for related party transaction	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
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

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

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

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

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

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

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

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

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

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