

**HALDIRAM SNACKS PRIVATE LIMITED**  
Consolidated Financial Statements for period 01/04/2019 to 31/03/2020

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Name of company	HALDIRAM SNACKS PRIVATE LIMITED	
Corporate identity number	U74899DL1989PTC037732	
Permanent account number of entity	AAACH0061R	
Address of registered office of company	B - 1 / F - 12 , Mohan Co-operative Industrial Estate, Mathura Road , New Delhi , DELHI , INDIA - 110044	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Consolidated	
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	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	KAP & Associates
Name of auditor signing report	KUNDAN KUMAR JHA
Firms registration number of audit firm	024745N
Membership number of auditor	507678
Address of auditors	C - 2 / 4 , SAFDARJUNG DEVELOPMENT AREA MAIN AUROBINDO MARG, NEW DELHI-110016
Permanent account number of auditor or auditor's firm	AAMFK1687P
SRN of form ADT-1	G71133771
Date of signing audit report by auditors	28/12/2020
Date of signing of balance sheet by auditors	28/12/2020

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

Independent Auditor's Report

To the Members of

Haldiram Snacks Private Limited

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying financial statements of Haldiram Snacks Private Limited (hereinafter referred to as "the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associates comprising the Consolidated Balance Sheet as at March 31, 2020, the consolidated Statement of Profit and Loss including other comprehensive income, the consolidated Cash Flow Statement and the consolidated statement of Changes in Equity for the year then ended, and notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiaries and associates, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act"), as amended, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its associates as at March 31, 2020, their consolidated profit including other comprehensive income, their consolidated cash flows and the consolidated statement of changes of equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Statements.

Emphasis of matter

We draw attention to Note 45 to the financial statements, which describes the possible effect of uncertainties relating to COVID-19 pandemic on the Company's financial performance as assessed by the management. The consequential impact may be different from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes based on future economic conditions as a result of the COVID-19 pandemic.

Our opinion is not modified in respect of the above matters.

Further to the continuous spreading of COVID -19 across India, the Indian Government announced a strict 21-day lockdown on March 24, 2020, which was further extended till June 30, 2020, across India to contain the spread of the virus. This has resulted in restrictions on a physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable, and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

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

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information in the Audit Report, but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and in doing so consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a

material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Responsibility of Management for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated statement of changes in

equity of the Group including its associates in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rule 2015 as amended. The respective Boards of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and of its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of

the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group and its associates 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 Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of the Group and its associates.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding 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 ability of the Group and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities of the Group and its associates of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Statements of the which we are the independent auditors 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.

#### Other Matter

The Consolidated Ind As Financial Statements include the Group's Share of net profit of Rs. 2,73,19,686/- as considered in the Consolidated Ind AS financial statements in respect of an associate namely Aakash Global Foods Private Limited, whose financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the aforesaid associate is based solely on the reports of the other auditors.

The Consolidated Ind As Financial Statements include the Group's Share of Loss of Rs. 22,12,374/- as considered in the Consolidated Ind AS financial statements in respect of an associate namely Atop Foods Products Private Limited, whose financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the aforesaid associate is based solely on the reports of the other auditors.

We did not audit the financial statements of a subsidiary namely Pragati Snacks Private Limited, whose financial statements reflect the total assets of Rs. 160631043/- (Previous Year 13,62,69,889/-) as at March 31, 2020, total Revenue/Loss of Rs. 17,61,20,746/- (4,55,65,025/-) (Previous Year Rs. 17,91,09,473/- / 2,03,73,841/-) and net cash inflows amounting to Rs. (7,21,390/-) (Previous Year (Rs 1,29,816/-)) for the year ended on that date, as considered in the consolidated Ind AS financial statements. This financial statement/information is unaudited and has been furnished to us by the Management, and our opinion on the consolidated Ind AS Financial statement in so far as it relates to the amounts and disclosure included in respect of this subsidiary, is based solely on such unaudited financial statements/information. In Our opinion and accordingly to the information and explanations given to us by the Management, this financial statement/ information are not material to the Group.

We did not audit the financial statements of a subsidiary namely Babaji Snacks Private Limited, whose financial statements reflect the total assets of Rs. 12,88,74,844/- (Previous Year 32,02,212/-) as at March 31, 2020, total revenues/(Loss) of Rs.53,82,62,053/- / (70,96,986/-) (Previous Year NIL/(11,85,929/-)) and net cash inflows amounting to Rs. 8,99,811/- (Previous Year 10,66,609/-) for the year ended on that date, as considered in the consolidated Ind AS financial statements. This financial statement/information is audited by another auditor and has been furnished to us by the Management, and our opinion on the consolidated Ind AS Financial statement in so far as it relates to the amounts and disclosure included in respect of this subsidiary, is based solely on such audited financial statements/information. In Our opinion and accordingly to the information and explanations given to us by the Management, this financial statement/ information are not material to the Group.

We did not audit the financial statements of a subsidiary namely OSE Infrastructure Limited, whose financial statements reflect the total assets of Rs. 78,99,18,920/- as at March 31, 2020, total revenues/(Loss) of Rs.Nil / (3,41,331) and net cash inflows amounting to Rs. (17,98,18,854/-) for the year ended on that date, as considered in the consolidated Ind AS financial statements. This financial statement/information is audited by another auditor and has been furnished to us by the Management, and our opinion on the consolidated Ind AS Financial statement in so far as it relates to the amounts and disclosure included in respect of this subsidiary, is based solely on such audited financial statements/information. In Our opinion and accordingly to the information and explanations given to us by the Management, this financial statement/ information are not material to the Group

We did not audit the financial statements of a subsidiary namely Ankita Agro and Foods Processing Private Limited, whose financial statements reflect the total assets of Rs. 31,58,80,684/- as at March 31, 2020, total revenues/(Loss) of Rs.42,90,55,497/- / (4,91,73,792) and net cash inflows amounting to Rs.82,94,587/- for the year ended on that date, as considered in the consolidated Ind AS financial statements. This financial statement/information is audited by another auditor and has been furnished to us by the Management, and our opinion on the consolidated Ind AS Financial statement in so far as it relates to the amounts and disclosure included in respect of this subsidiary, is based solely on such audited financial statements/information. In Our opinion and accordingly to the information and explanations given to us by the Management, this financial statement/ information are not material to the Group

Our opinion on the consolidated Ind As financial statements, and our report on Other Legal and Regulatory requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors and the financial statement/information certified by the management.

#### Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries and associates, as noted in the 'Other Matter' paragraph we report, to the extent applicable, that:

a. We/ the other auditors whose report upon, have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements;

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

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Consolidated Financial Statements;

d. In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rule, 2015, as amended;

e. On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2020 taken on record by the Board of Directors of the Holding Company and the reports of statutory auditors who are appointed under section 139 of the Act, of its subsidiaries and associates, none of the directors is of the Group's Companies and its associates incorporated in India is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

f. With respect to the adequacy and operating effectiveness of the internal financial control over financial reporting with reference to these Consolidated Financial Statements of the Holding Company and its subsidiary companies and associate companies incorporated in India, refer to our separate Report in "Annexure A" to this report; and

g. In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries, the section 197 of the Companies Act is not applicable on the Private Limited Companies, hence report under section 197 (16) of the Companies Act, 2013 is not required;

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries and associate, as noted in the 'Other matter' paragraph:

i. The Consolidated Financial Statements disclosed the impact of pending litigations on its financial position of the Group, and its associates in its Consolidated Financial Statements –Refer Note 43 to the Consolidated Financial Statements;

ii. The Group and its associates did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group and its associates.



For KAP & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 024745N

PLACE : New Delhi

(KUNDAN KUMAR JHA)

DATE : 28/12/2020

Partner

M. No.:507678

Annexure A to Independent Auditor's Report

(Referred to in paragraph 1(f) under the heading of "Report on Other Legal and Regulatory Requirement" of our report of even date)

## Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of Haldiram Snacks Private Limited as of and for the year ended March 31, 2020, we have audited the internal financial control over financial reporting of Haldiram Snacks Private Limited (hereinafter referred to as the “Holding Company”) and its subsidiaries and its associates, which are companies incorporated in India, as of that date.

### Management’s Responsibility for Internal Financial Controls

The respective Boards of Directors of the Holding Company, its subsidiaries and its associates, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding 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 respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors’ Responsibility

Our responsibility is to express an opinion on the Holding Company, its subsidiaries and its associates, which are incorporated in India, 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 the Institute of Chartered Accountants of India. 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 with reference to these consolidated financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s 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 and the audit evidence obtained by the other auditors in terms of their report referred to in the Other Matters paragraph, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting with reference to these consolidated financial statements.

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

A company's internal financial control over financial reporting with reference to these consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these consolidated financial statements includes those policies and procedures that (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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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

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

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors, as referred to in Other Matters paragraph, the Holding Company, its subsidiaries and its associates, which are incorporated in India, have, maintained in all material respects, adequate internal financial controls system over financial reporting with reference to these consolidated financial statements and such internal financial controls over financial reporting with reference to these consolidated financial statements were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Holding 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.

#### Other Matters

Our report under Section 143(3)(i) of the Act on adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Holding Company, in so far as it relates to separate financial statements of one subsidiary company incorporated in India, is based on the corresponding reports of the auditor of such subsidiary incorporated in India.

For KAP & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 024745N

PLACE : New Delhi

(KUNDAN KUMAR JHA)

DATE : 28/12/2020

Partner

M. No.:507678

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,100,99,27,979	869,46,35,623	
Capital work-in-progress	446,37,14,281	379,98,28,707	
Investment property	2,21,61,008	18,25,27,546	
Goodwill	146,47,84,378	19,68,10,383	
Other intangible assets	18,60,70,620	26,40,70,604	
Investments accounted for using equity method	(A) 107,39,22,016	(B) 46,54,71,373	
Non-current financial assets [Abstract]			
Non-current investments	(C) 216,78,86,011	(D) 207,43,02,774	
Loans, non-current	(E) 89,55,55,588	(F) 61,56,25,401	
Other non-current financial assets	(G) 8,85,74,029	(H) 2,51,00,365	
Total non-current financial assets	315,20,15,628	271,50,28,540	
Other non-current assets	97,22,27,800	60,50,18,376	
Total non-current assets	2,234,48,23,710	1,692,33,91,152	
Current assets [Abstract]			
Inventories	198,60,20,168	157,08,92,758	
Current financial assets [Abstract]			
Current investments	0	14,72,86,800	
Trade receivables, current	120,84,56,870	100,38,48,950	
Cash and cash equivalents	53,54,32,815	122,10,40,770	
Loans, current	66,95,94,005	14,02,04,922	
Other current financial assets	2,01,62,786	99,87,28,636	
Total current financial assets	243,36,46,476	351,11,10,078	
Other current assets	64,65,51,256	39,42,54,117	
Total current assets	506,62,17,900	547,62,56,953	
Total assets	2,741,10,41,610	2,239,96,48,105	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	33,09,65,740	33,09,65,740	33,09,65,740
Other equity	1,773,53,99,067	1,468,53,41,688	
Total equity attributable to owners of parent	1,806,63,64,807	1,501,63,07,428	
Non controlling interest	-1,11,31,451	20,01,48,284	
Total equity	1,805,52,33,356	1,521,64,55,712	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	99,10,27,734	80,22,49,997	
Other non-current financial liabilities	23,05,37,538	52,60,642	
Total non-current financial liabilities	122,15,65,272	80,75,10,639	
Provisions, non-current	29,19,63,125	15,91,80,120	
Deferred tax liabilities (net)	34,29,14,097	39,93,57,611	
Total non-current liabilities	185,64,42,494	136,60,48,370	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	302,16,18,469	254,54,54,284	
Trade payables, current	(I) 92,99,08,572	(J) 89,75,50,708	
Other current financial liabilities	240,60,88,000	174,33,36,504	
Total current financial liabilities	635,76,15,041	518,63,41,496	
Other current liabilities	50,43,89,573	17,52,87,061	
Provisions, current	51,92,67,934	37,62,25,316	
Current tax liabilities	(K) 11,80,93,212	(L) 7,92,90,150	
Total current liabilities	749,93,65,760	581,71,44,023	
Total liabilities	935,58,08,254	718,31,92,393	
Total equity and liabilities	2,741,10,41,610	2,239,96,48,105	

**Footnotes**

- (A) Investment in Associates : 1073922016  
 (B) Investment in Associates : 465471373  
 (C) - Other Investments : 2167886011  
 (D) - Other Investments : 2074302774  
 (E) - Loans and Advances : 895555588  
 (F) - Loans and Advances : 615625401  
 (G) - Deposits with Banks : 88574029  
 (H) - Deposits with Banks : 25100365  
 (I) -due to Small and Micro Enterprises : 82873490 -due to Others : 847035082  
 (J) -due to Small and Micro Enterprises : 68735023 -due to Others : 828815685  
 (K) Tax Liabilities (net) : 118093212  
 (L) Tax Liabilities (net) : 79290150

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] 95.49	[INR/shares] 104.99	[INR/shares] 95.49	[INR/shares] 104.99
Total basic earnings (loss) per share	[INR/shares] 95.49	[INR/shares] 104.99	[INR/shares] 95.49	[INR/shares] 104.99
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 95.49	[INR/shares] 104.99	[INR/shares] 95.49	[INR/shares] 104.99
Total diluted earnings (loss) per share	[INR/shares] 95.49	[INR/shares] 104.99	[INR/shares] 95.49	[INR/shares] 104.99

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	3,801,39,07,665	3,093,82,53,044
Other income	45,12,61,049	13,29,14,898
Total income	3,846,51,68,714	3,107,11,67,942
Expenses [Abstract]		
Cost of materials consumed	2,194,01,05,783	1,799,68,07,173
Purchases of stock-in-trade	246,02,37,857	133,28,84,161
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,52,82,133	-32,80,44,793
Employee benefit expense	326,36,22,256	255,24,47,239
Finance costs	33,48,25,690	19,10,34,539
Depreciation, depletion and amortisation expense	152,36,48,171	119,62,05,774
Other expenses	463,90,33,600	412,12,61,875
Total expenses	3,412,61,91,224	2,706,25,95,968
Profit before exceptional items and tax	433,89,77,490	400,85,71,974
Exceptional items before tax	0	106,61,90,479
Total profit before tax	433,89,77,490	507,47,62,453
Tax expense [Abstract]		
Current tax	119,53,70,892	141,52,88,874
Deferred tax	-1,68,15,976	20,85,60,088
Total tax expense	117,85,54,916	162,38,48,962
Total profit (loss) for period from continuing operations	316,04,22,574	345,09,13,491
Share of profit (loss) of associates and joint ventures accounted for using equity method	(A) 2,51,07,312	(B) 2,37,40,006
Total profit (loss) for period	318,55,29,886	347,46,53,497
Profit or loss, attributable to owners of parent	319,87,20,334	348,90,86,903
Profit or loss, attributable to non-controlling interests	-1,31,90,448	-1,44,33,406
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]		
Total other comprehensive income	-20,02,22,961	10,89,43,049
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	6,22,865	-10,23,649
Other Comprehensive income, attributable to non-controlling interests	-1,72,598	-2,88,722
Total comprehensive income	298,53,06,925	358,35,96,546
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	319,93,43,199	348,80,63,254
Comprehensive income, attributable to non-controlling interests	-1,33,63,046	-1,47,22,128
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	(C) -19,59,41,492	(D) 15,95,87,069
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	(E) -3,29,42,767	(F) -4,53,28,229
Other comprehensive income that will not be reclassified to profit or loss, before tax	-22,88,84,259	11,42,58,840
Total other comprehensive income, before tax	-22,88,84,259	11,42,58,840
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to investments in equity instruments of other comprehensive income	-2,03,77,915	1,65,97,055
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-82,83,383	-1,12,81,264
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-2,86,61,298	53,15,791
Total other comprehensive income	-20,02,22,961	10,89,43,049
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	6,22,865	-10,23,649

Other Comprehensive income, attributable to non-controlling interests	-1,72,598	-2,88,722
Total comprehensive income	298,53,06,925	358,35,96,546
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	319,93,43,199	348,80,63,254
Comprehensive income, attributable to non-controlling interests	-1,33,63,046	-1,47,22,128
Earnings per share explanatory [TextBlock]	Textual information (2) [See below]	
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 95.49	[INR/shares] 104.99
Total basic earnings (loss) per share	[INR/shares] 95.49	[INR/shares] 104.99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 95.49	[INR/shares] 104.99
Total diluted earnings (loss) per share	[INR/shares] 95.49	[INR/shares] 104.99

### Footnotes

- (A) Share of Profit of Associates : 25107312  
(B) Share of Profit of Associates : 23740006  
(C) - Change in Fair value of Equity Instruments : -195941492  
(D) - Change in Fair value of Equity Instruments : 159587069  
(E) - Remeasurement of net Defined Benefit Plans : -32942767  
(F) - Remeasurement of net Defined Benefit Plans : -45328229

## Textual information (2)

### Earnings per share explanatory [Text Block]

EARNINGS PER SHARE		(Amount in Rupees)	
Particular	As at March 31, 2020	As at March 31, 2019	
Net Profit After Tax	3,16,04,22,574	3,45,09,13,491	
Number of Shares outstanding at the end of the year	3,30,96,574	3,30,96,574	
Earnings per Share			
Basic	95.49	104.27	
Diluted	95.49	104.27	



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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	318,55,29,886	347,46,53,497		318,55,29,886
Changes in comprehensive income components	-15,39,32,177	14,00,01,072		-15,39,32,177
Total comprehensive income	303,15,97,709	361,46,54,569		303,15,97,709
Other changes in equity [Abstract]				
Other additions to reserves	69,83,74,623	25,94,440		69,83,74,623
Deductions to reserves [Abstract]				
Other deductions to reserves	67,99,14,953	0		67,99,14,953
Total deductions to reserves	67,99,14,953	0		67,99,14,953
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	1,84,59,670	25,94,440		1,84,59,670
Total increase (decrease) in equity	305,00,57,379	361,72,49,009		305,00,57,379
Other equity at end of period	1,773,53,99,067	1,468,53,41,688	1,106,80,92,679	1,773,53,99,067

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

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	347,46,53,497		318,55,29,886	347,46,53,497
Changes in comprehensive income components	14,00,01,072		-15,39,32,177	14,00,01,072
Total comprehensive income	361,46,54,569		303,15,97,709	361,46,54,569
Other changes in equity [Abstract]				
Other additions to reserves	25,94,440		69,83,74,623	25,94,440
Deductions to reserves [Abstract]				
Other deductions to reserves	0		67,99,14,953	0
Total deductions to reserves	0		67,99,14,953	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	25,94,440		1,84,59,670	25,94,440
Total increase (decrease) in equity	361,72,49,009		305,00,57,379	361,72,49,009
Other equity at end of period	1,468,53,41,688	1,106,80,92,679	1,773,53,99,067	1,468,53,41,688

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member] 31/03/2018	Securities premium reserve [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
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	0	
Total deductions to reserves		0	0	
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	1,106,80,92,679	19,46,36,678	19,46,36,678	19,46,36,678

## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Debenture redemption reserve [Member]			Subsidy incentive reserve [Member] 01/04/2019 to 31/03/2020
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		(A) 80,00,000
Total deductions to reserves	0	0		80,00,000
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		-80,00,000
Total increase (decrease) in equity	0	0		-80,00,000
Other equity at end of period	25,00,00,000	25,00,00,000	25,00,00,000	0

(A) Reduction during the year

## Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Subsidy incentive reserve [Member]		Amalgamation reserve [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		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	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	0		0	0
Other equity at end of period	(A) 80,00,000	(B) 80,00,000	53,72,640	53,72,640

## Footnotes

(A) Capital Subsidy

(B) Capital Subsidy

## Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Amalgamation reserve [Member]	General reserve [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		(A) 69,83,74,623	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		69,83,74,623	0	
Total increase (decrease) in equity		69,83,74,623	0	
Other equity at end of period	53,72,640	70,15,52,359	31,77,736	31,77,736

(A) Addition during the year

## Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Foreign currency translation reserve [Member]			Retained earnings [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		318,55,29,886
Changes in comprehensive income components	0	0		-15,39,32,177
Total comprehensive income	0	0		303,15,97,709
Other changes in equity [Abstract]				
Other additions to reserves	0	(A) 25,94,440		0
Deductions to reserves [Abstract]				
Other deductions to reserves	(B) 1,63,27,292	0		-3,47,86,962
Total deductions to reserves	1,63,27,292	0		-3,47,86,962
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	-1,63,27,292	25,94,440		3,47,86,962
Total increase (decrease) in equity	-1,63,27,292	25,94,440		306,63,84,671
Other equity at end of period	0	1,63,27,292	1,37,32,852	1,658,38,37,390

(A) Addition during the year

(B) Reduction during the year

## Statement of changes in equity [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]		Remeasurements of defined benefit plans [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	347,46,53,497		0	0
Changes in comprehensive income components	14,00,01,072		-2,40,06,111	-3,27,34,594
Total comprehensive income	361,46,54,569		-2,40,06,111	-3,27,34,594
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
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	361,46,54,569		-2,40,06,111	-3,27,34,594
Other equity at end of period	1,351,74,52,719	990,27,98,150	-1,48,48,637	91,57,474

## Statement of changes in equity [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]			
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			(A) 318,55,29,886	(B) 347,46,53,497	
Changes in comprehensive income components			(C) -12,99,26,066	(D) 17,27,35,666	
Total comprehensive income			305,56,03,820	364,73,89,163	
Other changes in equity [Abstract]					
Other additions to reserves			0	0	
Deductions to reserves [Abstract]					
Other deductions to reserves			-3,47,86,962	0	
Total deductions to reserves			-3,47,86,962	0	
Increase (decrease) through other changes, equity			0	0	
Other changes in equity, others			0	0	
Total other changes in equity			3,47,86,962	0	
Total increase (decrease) in equity			309,03,90,782	364,73,89,163	
Other equity at end of period	4,18,92,068		1,659,86,86,027	1,350,82,95,245	986,09,06,082

(A) Due to XBRL error and to match Profit for the year i.e. Rs. 3185529886/-, we have deducted an amount of Rs. 46290784/- from the amount of Profit for the year under the head Retained Earning i.e. Rs. 3231820670/-. The same amount i.e. Rs. 46290784/- which have been deducted above from the Profit for the year is added in the amount of Changes in Comprehensive Income under the head Other Retained Earning i.e. Rs. 176216850/-. Hence, the total impact of the above treatment is NIL.

(B) Due to XBRL error and to match Profit for the year i.e. Rs. 3474653497/-, we have deducted an amount of Rs. 31058023/- from the amount of Profit for the year under the head Retained Earning i.e. Rs. 3505711520/-. The same amount i.e. Rs. 31058023/- which have been deducted above from the Profit for the year is added in the amount of Changes in Comprehensive Income under the head Other Retained Earning i.e. Rs. 141677643/-. Hence, the total impact of the above treatment is NIL.

(C) Retained Earnings 141,677,643 Attributable to Non-Controlling Interest (288,722)

(D) Due to XBRL error and to match Profit for the year i.e. Rs. 3474653497/-, we have deducted an amount of Rs. 31058023/- from the amount of Profit for the year under the head Retained Earning i.e. Rs. 3505711520/-. The same amount i.e. Rs. 31058023/- which have been deducted above from the Profit for the year is added in the amount of Changes in Comprehensive Income under the head Other Retained Earning i.e. Rs. 141677643/-. Hence, the total impact of the above treatment is NIL.

## Statement of changes in equity [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other reserves [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Total comprehensive income	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	0	0	
Deductions to reserves [Abstract]			
Other deductions to reserves	(C) 69,03,74,623	0	
Total deductions to reserves	69,03,74,623	0	
Increase (decrease) through other changes, equity	0	0	
Other changes in equity, others	0	0	
Total other changes in equity	-69,03,74,623	0	
Total increase (decrease) in equity	-69,03,74,623	0	
Other equity at end of period	0	(A) 69,03,74,623	(B) 69,03,74,623
Description of nature of other reserves	Subsidies Sales Tax	Subsidies Sales Tax	

**Footnotes**

- (A) Subsidies Sales Tax
- (B) Subsidies Sales Tax
- (C) Reduction during the year

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on changes in equity [TextBlock]	Textual information (3) [See below]

## Textual information (3)

## Disclosure of notes on changes in equity [Text Block]

A. EQUITY  
SHARE  
CAPITAL

Particular	As at 31st March, 2020		As at 31st March, 2019	
	No. of Share	Amount	No. of Share	Amount
Balance at the beginning of the reporting period	3,30,96,574.00	33,09,65,740.00	3,30,96,574.00	33,09,65,740.00
Balance at the end of the Reporting Period	3,30,96,574.00	33,09,65,740.00	3,30,96,574.00	33,09,65,740.00

B. OTHER  
EQUITY

Particulars	RESERVES AND SURPLUS					
	Securities Premium Reserve	Capital Subsidy	Amalgamation Reserve	General Reserve	Subsidies Sales Tax	Debenture Redemption Reserve
Balance as at 01.04.2018	19,46,36,678	80,00,000	53,72,640	31,77,736	69,03,74,623	25,00,00,000
Addition during the year						
Reduction during the year						
Profit for the year	-	-	-	-	-	-
Other comprehensive Income for the year	-	-	-	-	-	-
Total comprehensive Income for the year	-	-	-	-	-	-
Balance as at 31.03.2019	19,46,36,678	80,00,000	53,72,640	31,77,736	69,03,74,623	25,00,00,000

Particulars	RESERVES AND SURPLUS					
	Securities Premium Reserve	Capital Subsidy	Amalgamation Reserve	General Reserve	Subsidies Sales Tax	Debenture Redemption Reserve
Balance as at 01.04.2019	19,46,36,678	80,00,000	53,72,640	31,77,736	69,03,74,623	25,00,00,000
Addition during the year				69,83,74,623		
Reduction during the year		80,00,000			69,03,74,623	
Profit for the year						
Other						

comprehensive  
Income for the  
year  
Total  
comprehensive  
Income for the  
year  
Balance as at  
31.03.2020

19,46,36,678

-

53,72,640

70,15,52,359

-

25,00,00,000

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	433,89,77,490	507,47,62,453	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	33,48,25,690	19,10,34,539	
Adjustments for decrease (increase) in inventories	-41,51,27,410	-66,50,02,290	
Adjustments for decrease (increase) in trade receivables, current	-20,46,07,920	-7,47,97,686	
Adjustments for decrease (increase) in other current assets	-25,22,97,139	-13,01,27,908	
Adjustments for other financial assets, non-current	(A) -6,34,73,664	(B) -52,64,44,691	
Adjustments for other financial assets, current	(C) 44,91,76,767	(D) -107,16,13,149	
Adjustments for increase (decrease) in trade payables, current	-48,66,36,388	36,60,40,041	
Adjustments for depreciation and amortisation expense	152,36,48,171	119,62,05,774	
Adjustments for dividend income	40,12,555	3,26,894	
Adjustments for interest income	(E) 7,80,69,554	(F) 9,76,54,293	
Other adjustments for which cash effects are investing or financing cash flow	(G) -27,42,79,278	(H) 4,91,09,434	
Other adjustments to reconcile profit (loss)	(I) 0	(J) -92,28,51,270	
Other adjustments for non-cash items	0	91,30,918	
Total adjustments for reconcile profit (loss)	52,91,46,720	-167,72,97,475	
Net cash flows from (used in) operations	486,81,24,210	339,74,64,978	
Income taxes paid (refund)	114,53,98,815	144,86,68,203	
Net cash flows from (used in) operating activities	372,27,25,395	194,87,96,775	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	35,80,26,566	104,73,40,676	
Purchase of property, plant and equipment	494,56,86,374	424,17,30,408	
Proceeds from sales of investment property	25,50,00,000	80,00,00,000	
Purchase of intangible assets	38,02,71,470	37,69,71,470	
Proceeds from sales of other long-term assets	(K) 4,31,70,371	(L) 15,00,199	
Purchase of other long-term assets	(M) 28,95,24,729	(N) 47,60,46,284	
Dividends received	40,12,555	3,26,894	
Interest received	(O) 7,80,69,554	(P) 9,76,54,293	
Other inflows (outflows) of cash	(Q) 8,92,78,910	(R) -1,77,902	
Net cash flows from (used in) investing activities	-478,79,24,617	-314,81,04,002	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(S) 66,49,41,922	(T) 151,94,01,152	
Interest paid	29,62,46,302	18,86,10,670	
Other inflows (outflows) of cash	(U) 1,08,98,756	(V) 4,15,72,449	
Net cash flows from (used in) financing activities	37,95,94,376	137,23,62,931	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-68,56,04,846	17,30,55,704	
Net increase (decrease) in cash and cash equivalents	-68,56,04,846	17,30,55,704	
Cash and cash equivalents cash flow statement at end of period	53,54,35,924	122,10,40,770	104,79,85,066



## Footnotes

- (A) Non current Loan : -63473664
- (B) Non current Loan : -526444691
- (C) Other Financial Assets : 978565850 Loan : -529389083
- (D) Other Financial Assets : -989799569 Loan : -81813580
- (E) Interest Income : 78069554 Interest from Current Investment : 0
- (F) Interest Income : 90072085 Interest from Current Investment : 7582208
- (G) (Profit)/Loss on sale of Property (Net) : -221121895 Profit on Sales of Property , plant and equipment (Net) : -9987012 Profit on Sales of Non Current Investment : -43170371 Fixed Assets Retire : 0
- (H) (Profit)/Loss on sale of Property (Net) : 63020182 Profit on Sales of Property , plant and equipment (Net) : -9110549 Profit on Sales of Non Current Investment : -1500199 Fixed Assets Retire : -3300000
- (I) Exception item : 0
- (J) Exception item : -922851270
- (K) Sales of non current investment : 43170371
- (L) Sales of non current investment : 1500199
- (M) Purchase of non current investment : 289524729
- (N) Purchase of non current investment : 476046284
- (O) Interest from current asset investment : 0 Interest Received : 78069554
- (P) Interest from current asset investment : 7582208 Interest Received : 90072085
- (Q) Investment in bank Deposit (original maturity more than 3 Month) : 0 Redemption/maturity of bank deposit (original maturity more than 3 Month) : -58007890 Purchase of current investment : 147286800
- (R) Investment in bank Deposit (original maturity more than 3 Month) : -1653052 Redemption/maturity of bank deposit (original maturity more than 3 Month) : 0 Purchase of current investment : 1475150
- (S) (Repayment)/Received on non -current borrowing : 188777737 (Repayment)/Received on Short term Borrowing : -62659309 (Repayment)/Received on Short term from director/related parties : 538823494
- (T) (Repayment)/Received on non -current borrowing : 44775175 (Repayment)/Received on Short term Borrowing : 1219134977 (Repayment)/Received on Short term from director/related parties : 255491000
- (U) Minority Interest : 10898756 Exchange Fluctuation Reserve : 0
- (V) Minority Interest : 38978009 Exchange Fluctuation Reserve : 2594440

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (6) [See below]	
Description of accounting policy for cash flows [TextBlock]	Textual information (7) [See below]	
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (8) [See below]	
Description of accounting policy for earnings per share [TextBlock]	Textual information (9) [See below]	
Description of accounting policy for employee benefits [TextBlock]	Textual information (10) [See below]	
Description of accounting policy for fair value measurement [TextBlock]	Textual information (11) [See below]	
Description of accounting policy for financial assets [TextBlock]	Textual information (12) [See below]	
Description of accounting policy for financial instruments [TextBlock]	Textual information (13) [See below]	
Description of accounting policy for financial liabilities [TextBlock]	Textual information (14) [See below]	
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (15) [See below]	
Description of accounting policy for government grants [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (18) [See below]	
Description of accounting policy for income tax [TextBlock]	Textual information (19) [See below]	
Description of accounting policy for intangible assets other than goodwill [TextBlock]	Textual information (20) [See below]	
Description of accounting policy for investment in associates [TextBlock]	Textual information (21) [See below]	
Description of accounting policy for investment property [TextBlock]	Textual information (22) [See below]	
Description of accounting policy for leases [TextBlock]	Textual information (23) [See below]	
Description of accounting policy for measuring inventories [TextBlock]	Textual information (24) [See below]	
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (25) [See below]	
Description of accounting policy for provisions [TextBlock]	Textual information (26) [See below]	
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (27) [See below]	
Description of accounting policy for segment reporting [TextBlock]	Textual information (28) [See below]	

## Textual information (4)

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

#### Note-1 SIGNIFICANT ACCOUNTING POLICIES

##### A Company Information

Haldiram Snacks Private Limited (the 'Company') is a Company domiciled in India, with registered office situated at B-1/F-12, Mohan Co-Operative Industrial Estate, Mathura Road, New Delhi. The Company is a leading player in food products. It has manufacturing facilities in Noida (U.P.) and Rudrapur (Uttarakhand), Selling arrangements being primarily through independent distribution networks and modern trade. However, most of the institutional sales are handled directly by the Company. The Company exports its products across the world.

The group also has a minor presence in Non-Conventional Energy (Solar Power Generation) in the state of Telangana.

Following companies have been considered in the preparation of the consolidated financial statements:

Name of entity	Country of incorporation	Principal Activities	Proportion (%) of equity interest	
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	March 31, 2020	March 31, 2019		
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##### Subsidiary

Haldiram Overseas Limited	United Kingdom	Food Products		55.66%
Babaji Snacks Private Limited	India	Food Products	'78.00%	78.00%
Pragati Snacks Private Limited	India	Food Products	'100%	100.00%
Ankita Agro and Food Processing Private Limited	India	Food Products	'76.00%	
OSE Infrastructure Limited	India	Food Products	'100.00%	

##### Associate

Aakash Global Foods Pvt. Ltd.	India	Food Products	'44%	44%
Haldiram Overseas Limited	United Kingdom	Food Products	40.88%	
Atop Food Products Private Limited	India	Food Products	37.75%	

During the year ended 31st March, 2020, the capital infusion in Haldiram Overseas Ltd by investors, the status of HOL has changed from a subsidiary to Associates with the effective shareholding of 40.88% . The Loss of HOL has been derecognised in Retain earning for Rs. 3,47,86,962/-

##### B Basis of Preparation

###### i) Statement of Compliance

These Consolidated 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 as amended from time to time.

###### (ii) Functional and presentation currency

The Consolidated financial statements are presented in Indian Rupees, which is also the Company's functional currency.

###### (iii) Basis of Measurement

The Consolidated Financial Statements have been prepared on accrual and Going Concern basis under the historical cost convention in accordance with IND AS.

###### iv) Use of Estimates, assumptions and judgements

The preparation of financial statements requires management of the Group to make judgments, estimates and assumptions in the application of accounting policies that may affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

As per Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors), all the Revisions to accounting estimates are recognized prospectively, and material revision, if any, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

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

- . Determination of the estimated useful lives of Property, Plant and Equipment (PPE), Investment Property and Intangible Assets and the assessment as to which components of the cost may be capitalized

- Recognition and measurement of defined benefit obligations

- Recognition of deferred tax assets

- Provisions and Contingent Liabilities

###### v) Operating Cycle

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Divison II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between

the acquisition of assets for processing and their realization 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 & liabilities.

(vi) Measurement of fair values

The group has an established control framework with respect to the measurement of fair values.

The management regularly reviews significant unobservable inputs and valuation adjustments.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into a different level of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement

(vii) Basis of consolidation

Subsidiary

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee,
- is exposed, or has rights, to variable returns from its involvement with the investee, and
- has the ability to use its power to affect its returns.

The Company reassesses whether or not it controls and investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- Potential voting rights held by the Company, other vote holders or other parties;
- rights arising from other contractual arrangements' and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meeting.

Consolidation of a subsidiary begins when the company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income or expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total Comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. When necessary adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

Subsidiaries are entities where the company exercise control more than one half of total share capital. The net assets and results of acquired businesses are included in the consolidated financial statements from their respective dates of acquisition, being the date on which the company obtains control. The results of disposed businesses are included in the consolidated financial statements up to their date of disposal, being the date control ceases.

The financial statements of the company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses after eliminating intra group balances, intragroup transactions and the unrealised profit/losses, unless cost/revenue can not be recovered.

The excess of cost to the company of its investments in subsidiaries on the acquisition dates over and above the company's share of equity in the subsidiaries, is recognized as goodwill on consolidation being an asset in the consolidated financial statements.

Non-controlling interests in the net assets of the consolidated subsidiaries is identified and presented in the consolidated balance sheet separately within equity. Non-Controlling interest are measured at their proportionate share of the acquirer's net identifiable assets at the date of acquisition. Changes in the Group's equity interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

Investment in associates

Section 129(3) of the companies Act, 2013 requires preparation of consolidated financial statements of the company and of all the subsidiaries including associate company and joint venture businesses in the same form and manner as that of its own. In AS 28 on Investments in Associates and Joint Ventures defines associate group as an entity over which the investor has significant influence. It mentions that if an entity holds, directly or indirectly through intermediaries, 20% or more of the voting power of an enterprise, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, or a portion thereof, is classified as held for sale, in which case it is accounted for in accordance with Ind AS 105. Under the equity method, an investment in an associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net asset of the investee is recognised as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net asset over the cost of investment, is recognized directly in equity as capital reserve in the period in which the investment is acquired.

## C Significant Accounting Policies

### i) Property, Plant and Equipment

#### a. Recognition and Measurement :

The property, plant and equipment (PPE) are tangible assets which are held for use in production, supply of goods or services or for administrative purposes.

Property, plant and equipment are measured at Cost (which includes capitalized borrowing costs, if any) net of tax/duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Cost includes any directly attributable cost of bringing the item to its working condition for its intended use.

Freehold Land/ Leasehold land is carried at Historical Cost.

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".

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

The components have been identified by the management as per the requirement of schedule II to the Companies Act, 2013 and the identified components are being depreciated separately over their useful lives and the remaining components are depreciated over the life of the principal assets.

For New Projects, all direct expenses and direct overheads (excluding services of non-exclusive nature provided by employees in the Company's regular payroll) are capitalized till the assets are ready for intended use.

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

#### b. Subsequent Expenditure :

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item 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.

#### c. Depreciation/Impairment/Amortization :

Depreciation on tangible assets commences when the assets are ready for their intended use which is generally on commissioning and is provided on the written down value method over the useful lives of assets as defined in schedule II of the Companies Act, 2013 except for tangible assets of solar plant. The estimated useful life of the tangible assets of solar plant (comprises Building, Plant & Machinery and Electrical Installation) is taken as 25 Years.

Depreciation for assets purchased / sold during a period is proportionately charged.

Cost of leasehold land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.

## D Leases

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term.

### ii) Investment Properties

#### a. Recognition and Measurement :

As per Ind AS 40 (Investment Property), properties (land and/or buildings) held to earn rentals or/and for capital appreciation but not for sale in the ordinary course of business are categorized as investment properties.

Investment Properties are measured initially at cost, including transaction costs & borrowing cost, if recognition criteria is met.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Additional expenditure is capitalized to the Asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred.

Fair value of investments properties are disclosed in the notes. Fair values are determined based on the evaluation performed by an accredited external independent valuer applying a recognized and accepted valuation model or estimation based on available

sources of information from market.

Transfers to or from the investment property is made only when there is a change in use and the same is made at the carrying amount of Investment Property.

Investment properties are derecognized either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the Statement of Profit and Loss in the period of derecognition

b. Depreciation :

Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.

iii) Intangible Assets

a. Recognition and Measurement :

Intangible assets are recognized when it is probable that future economic benefits that are attributable to concerned assets will flow to the Company and the cost of the assets can be measured reliably.

Separately purchased intangible assets are initially measured at cost.

Intangible assets acquired in a business combination are recognized at fair value at the acquisition date.

Subsequently, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Gain or loss arising from derecognition of an intangible asset is recognized in the Statement of Profit and Loss.

No self-generated goodwill is recognized. Goodwill arises during the course of acquisition of an entity in terms of accounting treatment provided in IND AS-103 dealing with 'Business Combination'. Goodwill represents the excess of consideration money over the fair value of net assets of the entity under acquisition. Goodwill from such transaction is recognized as an assets and tested for impairment.

b. Depreciation/Amortization :

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives.

The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

The Estimated useful life of software is 3 year and is being amortized accordingly.

iv) Impairment of Non-Financial Assets (Intangible Assets and Property, Plant and Equipment)

The carrying values of assets/cash generating units (CGU) at each balance sheet date are reviewed for impairment if any indication of impairment exists

If the carrying amount of the assets exceed the estimated recoverable amount (i.e. higher of the fair value and the value in use), impairment is recognized for such excess amount.

The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset

When there is indication that an impairment loss is recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

v) Investment in subsidiary, Associates

Investments in subsidiaries, associates are carried at cost less accumulated impairment losses, if any.

Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit or Loss.

vi) Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

vii) Inventories

Raw material, fuel, packing material and finished goods are valued at lower of cost and net realizable value.

The basis of determining cost for various categories of inventories are as follows:

Raw Material, Fuel, Packing Material : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Bought out items : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Inhouse items At estimated cost.

viii) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, bank balances and short-term deposits with an original maturity of three months

or less, which are subject to an insignificant risk of changes in value.

#### ix) Financial Instruments, Financial Assets and Financial Liabilities

##### (A) Financial Assets

###### a. Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. Fair Value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. It is normally the transaction value.

###### b. Classification and Subsequent measurement

Financial assets are subsequently classified and measured at

- amortized cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI)

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortized cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at FVTPL, an irrevocable election at initial recognition may be made to present subsequent changes in FVOCI.

###### c. Impairment of Financial Asset

A financial asset (or a group of financial assets) such as investments, trade receivables, advances and security deposits held at amortized cost and financial assets that are measured at fair value through other comprehensive income are tested at each reporting date for impairment based on evidence or information that is available without undue cost or effort.

###### d. Reclassification

When and only when the business model is changed, the Company shall reclassify all affected financial assets prospectively from the reclassification date as subsequently measured at amortized cost, FVOCI, FVTPL without restating the previously recognized gains, losses or interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial Instruments.

###### e. Derecognition

Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. Subsequently, if the asset is one that is measured at:

- (i) amortized cost, the gain or loss is recognised in the Statement of Profit and Loss;
- (ii) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.

##### (B) Financial Liabilities

###### a. Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities (Borrowings, trade payables and Other financial liabilities) are initially measured at the amortized cost unless at initial recognition, they are classified as fair value through profit and loss.

###### b. Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

###### c. Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

##### (C) Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

#### x) Recognition of Revenue & Expenses

##### a) Revenue Recognition and Measurement

Revenue Recognition :

Effective April 1, 2018, the Company has applied Ind AS 115: Revenue from Contracts with Customers which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue. The impact of the adoption of the standard on the financial statements of the Company is insignificant.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations.

The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and

there are no unfulfilled obligations.

Revenue from Sales of Electricity generated is recognized on the basis of actual unit generated and transmitted to the purchaser.

Interest income is recognized using the effective interest rate (EIR) method.

#### Export Benefit

Export benefits constituting Duty Draw back, licenses under Merchandise Exports from India Scheme (MEIS) are accounted for on accrual basis when there is reasonable assurance that the company will comply with the condition attached to them and the export benefit will be received. Export benefit under the Duty Draw back and MEIS are considered as other operating income. Duty free imports of material under Advance License are matched with the export made against the said license.

#### Dividend

Dividend income on investments is recognised when the right to receive dividend is established.

#### Insurance Claim

Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

#### b) Recognition of Expenses

Expenses are accounted for on accrual basis.

#### xi) Employee Benefits

##### (A) Short-term employee benefits

All employee benefits falling due wholly within 12 months of rendering the services are classified as short-term employee benefits, which include benefits like salaries, wages, etc. and are recognized as expenses in the period in which the employee renders the related service

##### (B) Post-employment benefits

###### a. Defined Contribution Plans

Contributions to defined contribution schemes such as Provident Fund, Pension Fund, ESI, etc., are recognized as expenses in the period in which the employee renders the related service.

Provident Fund Contributions are made to government administered Provident Fund. In respect of contributions made to government administered Provident Fund, the Company has no further obligations beyond its monthly contributions.

###### b. Gratuity

The Company have a obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump-sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company make annual contributions to gratuity funds established as trusts. The account for the liability for gratuity benefits payable in the future based on an actuarial valuation. The amount of net interest expenses calculated by applying the liability discount rate to the net defined benefit liability or assets is charged or credit to Finance cost in the Statement of Profit and Loss. The Scheme is funded with an insurance Company in form of qualifying insurance policy.

###### c. Other long-term employee benefits

Earn Leave and sick leave (other than post-employment benefits and termination benefits) which do not fall due wholly within 12 months after the end of the period in which the employees render the related services are determined based on actuarial valuation carried out at each balance sheet date. The cost is determined using the projected unit credit method, with actuarial valuation being carried out at each balance sheet date. Expense on non accumulating compensated absences is recognized in the period in which the absences occur.

###### d. Remeasurement gains and losses

Remeasurement comprising actuarial gains and losses, the effect of the asset ceiling and the return on assets (excluding interest) relating to retirement benefit plans, are recognised directly in other comprehensive income in the period in which they arise. Remeasurement recorded in other comprehensive income is not reclassified to statement of Profit or Loss.

###### e. Measurement date

The measurement date of retirement plans is March 31.

f. The present value of the defined benefit liability and the related current service cost and past service cost are measured using projected unit credit method.

g. The defined benefit plan surplus or deficit on the Balance Sheet date comprises fair value of plan assets less the present value of the defined benefit liabilities using a discount rate by reference to market yields on government bonds at the end of the reporting period.

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. The classification of the Company's net obligation into current and non-current is as per the actuarial valuation report.

#### xii) 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 are capitalized as part of the cost of the asset.

Such capitalization is done only when it is probable that assets will result future economic benefit and the cost can be measured reliably.

Capitalization of borrowing cost commences when all the following conditioned are satisfied:



- i) Expenditure for the acquisition, construction or production of a qualifying assets is being incurred;
- ii) Borrowing Cost are being incurred; and
- iii) Activities that are necessary to prepare the assets for its intended use are in progress

Capitalization of borrowing costs is suspended when active development is interrupted.

Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are charged to revenue account.

#### xiii) Income Taxes

Income tax expense for the year comprises of current tax and deferred tax. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income (OCI).

##### a. Current Tax

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

##### b. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the asset can be used.

Deferred tax assets recognized or unrecognized are reviewed at each reporting date and are reduced/recognized to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

A deferred tax liability is recognized based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

The Company offsets, the current tax assets and liabilities (on a year on year basis) and deferred tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

#### xiv) Provisions and Contingent Liabilities

Provisions are recognized 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 when a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

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

#### xv) Foreign Currency Translation

The financial statements are presented in INR, the functional currency of the Company.

Foreign currency transactions are recorded into the functional currency using exchange rate at the date of the transaction.

Monetary Assets and liabilities in foreign currencies are translated into functional currency at the exchange rate ruling at the reporting date and the resultant gain or loss is accounted for in the Statement of Profit & Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalised as part of borrowing costs

Non-Monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

#### xvi) Segment Reporting - Operating Segments

Operating Segments are reported in a manner consistent with the internal reporting and are based on monitoring of operating results by the Chief Operating Decision Maker, separately for making decision about resource allocation and performance assessment. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

#### xvii) Earnings per Share

##### Basic Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after attributable taxes) by weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity shares to the extent that they are entitled to participate in dividends relative to a fully paid equity shares during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for event such as bonus issue, bonus elements in a right issue, share split and reverse share split (consolidation of shares) that have changed the number of share outstanding , without a corresponding change in resources.

##### Diluted Earning Per share

For the purpose of calculating diluted earning per shares, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### xviii) Event Occurring after the reporting Date

Adjusting event (that provide evidence of condition that existed at the balance sheet date) occurring after the balance sheet date are recognized in the financial statements. Material non adjusting events (that are inductive of conditions that arose subsequent to the

balance sheet date) occurring after the balance sheet date that represents material changes and commitment affecting the financial position are disclosed in the directors report.

## Textual information (5)

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

#### Note-1 SIGNIFICANT ACCOUNTING POLICIES

##### A Company Information

Haldiram Snacks Private Limited (the 'Company') is a Company domiciled in India, with registered office situated at B-1/F-12, Mohan Co-Operative Industrial Estate, Mathura Road, New Delhi. The Company is a leading player in food products. It has manufacturing facilities in Noida (U.P.) and Rudrapur (Uttarakhand), Selling arrangements being primarily through independent distribution networks and modern trade. However, most of the institutional sales are handled directly by the Company. The Company exports its products across the world.

The group also has a minor presence in Non-Conventional Energy (Solar Power Generation) in the state of Telangana.

Following companies have been considered in the preparation of the consolidated financial statements:

Name of entity	Country of incorporation	Principal Activities	Proportion (%) of equity interest	
March 31, 2020	March 31, 2019			
<b>Subsidiary</b>				
Haldiram Overseas Limited	United Kingdom	Food Products		55.66%
Babaji Snacks Private Limited	India	Food Products	'78.00%	78.00%
Pragati Snacks Private Limited	India	Food Products	'100%	100.00%
Ankita Agro and Food Processing Private Limited	India	Food Products	'76.00%	
OSE Infrastructure Limited	India	Food Products	'100.00%	
<b>Associate</b>				
Aakash Global Foods Pvt. Ltd.	India	Food Products	'44%	44%
Haldiram Overseas Limited	United Kingdom	Food Products	40.88%	
Atop Food Products Private Limited	India	Food Products	37.75%	

During the year ended 31st March, 2020, the capital infusion in Haldiram Overseas Ltd by investors, the status of HOL has changed from a subsidiary to Associates with the effective shareholding of 40.88% . The Loss of HOL has been derecognised in Retain earning for Rs. 3,47,86,962/-

##### B Basis of Preparation

###### i) Statement of Compliance

These Consolidated 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 as amended from time to time.

###### (ii) Functional and presentation currency

The Consolidated financial statements are presented in Indian Rupees, which is also the Company's functional currency.

###### (iii) Basis of Measurement

The Consolidated Financial Statements have been prepared on accrual and Going Concern basis under the historical cost convention in accordance with IND AS.

###### iv) Use of Estimates, assumptions and judgements

The preparation of financial statements requires management of the Group to make judgments, estimates and assumptions in the application of accounting policies that may affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

As per Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors), all the Revisions to accounting estimates are recognized prospectively, and material revision, if any, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

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

. Determination of the estimated useful lives of Property, Plant and Equipment (PPE), Investment Property and Intangible Assets and the assessment as to which components of the cost may be capitalized

Recognition and measurement of defined benefit obligations

Recognition of deferred tax assets

Provisions and Contingent Liabilities

###### v) Operating Cycle

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Divison II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between

the acquisition of assets for processing and their realization 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 & liabilities.

(vi) Measurement of fair values

The group has an established control framework with respect to the measurement of fair values.

The management regularly reviews significant unobservable inputs and valuation adjustments.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into a different level of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement

(vii) Basis of consolidation

Subsidiary

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee,
- is exposed, or has rights, to variable returns from its involvement with the investee, and
- has the ability to use its power to affect its returns.

The Company reassesses whether or not it controls and investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- Potential voting rights held by the Company, other vote holders or other parties;
- rights arising from other contractual arrangements' and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meeting.

Consolidation of a subsidiary begins when the company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income or expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total Comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. When necessary adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

Subsidiaries are entities where the company exercise control more than one half of total share capital. The net assets and results of acquired businesses are included in the consolidated financial statements from their respective dates of acquisition, being the date on which the company obtains control. The results of disposed businesses are included in the consolidated financial statements up to their date of disposal, being the date control ceases.

The financial statements of the company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses after eliminating intra group balances, intragroup transactions and the unrealised profit/losses, unless cost/revenue can not be recovered.

The excess of cost to the company of its investments in subsidiaries on the acquisition dates over and above the company's share of equity in the subsidiaries, is recognized as goodwill on consolidation being an asset in the consolidated financial statements.

Non-controlling interests in the net assets of the consolidated subsidiaries is identified and presented in the consolidated balance sheet separately within equity. Non-Controlling interest are measured at their proportionate share of the acquirer's net identifiable assets at the date of acquisition. Changes in the Group's equity interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

Investment in associates

Section 129(3) of the companies Act, 2013 requires preparation of consolidated financial statements of the company and of all the subsidiaries including associate company and joint venture businesses in the same form and manner as that of its own. In AS 28 on Investments in Associates and Joint Ventures defines associate group as an entity over which the investor has significant influence. It mentions that if an entity holds, directly or indirectly through intermediaries, 20% or more of the voting power of an enterprise, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, or a portion thereof, is classified as held for sale, in which case it is accounted for in accordance with Ind AS 105. Under the equity method, an investment in an associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net asset of the investee is recognised as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net asset over the cost of investment, is recognized directly in equity as capital reserve in the period in which the investment is acquired.

## C Significant Accounting Policies

### i) Property, Plant and Equipment

#### a. Recognition and Measurement :

The property, plant and equipment (PPE) are tangible assets which are held for use in production, supply of goods or services or for administrative purposes.

Property, plant and equipment are measured at Cost (which includes capitalized borrowing costs, if any) net of tax/duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Cost includes any directly attributable cost of bringing the item to its working condition for its intended use.

Freehold Land/ Leasehold land is carried at Historical Cost.

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".

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

The components have been identified by the management as per the requirement of schedule II to the Companies Act, 2013 and the identified components are being depreciated separately over their useful lives and the remaining components are depreciated over the life of the principal assets.

For New Projects, all direct expenses and direct overheads (excluding services of non-exclusive nature provided by employees in the Company's regular payroll) are capitalized till the assets are ready for intended use.

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

#### b. Subsequent Expenditure :

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item 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.

#### c. Depreciation/Impairment/Amortization :

Depreciation on tangible assets commences when the assets are ready for their intended use which is generally on commissioning and is provided on the written down value method over the useful lives of assets as defined in schedule II of the Companies Act, 2013 except for tangible assets of solar plant. The estimated useful life of the tangible assets of solar plant (comprises Building, Plant & Machinery and Electrical Installation) is taken as 25 Years.

Depreciation for assets purchased / sold during a period is proportionately charged.

Cost of leasehold land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.

## D Leases

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term.

### ii) Investment Properties

#### a. Recognition and Measurement :

As per Ind AS 40 (Investment Property), properties (land and/or buildings) held to earn rentals or/and for capital appreciation but not for sale in the ordinary course of business are categorized as investment properties.

Investment Properties are measured initially at cost, including transaction costs & borrowing cost, if recognition criteria is met.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Additional expenditure is capitalized to the Asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred.

Fair value of investments properties are disclosed in the notes. Fair values are determined based on the evaluation performed by an accredited external independent valuer applying a recognized and accepted valuation model or estimation based on available

sources of information from market.

Transfers to or from the investment property is made only when there is a change in use and the same is made at the carrying amount of Investment Property.

Investment properties are derecognized either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the Statement of Profit and Loss in the period of derecognition

b. Depreciation :

Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.

iii) Intangible Assets

a. Recognition and Measurement :

Intangible assets are recognized when it is probable that future economic benefits that are attributable to concerned assets will flow to the Company and the cost of the assets can be measured reliably.

Separately purchased intangible assets are initially measured at cost.

Intangible assets acquired in a business combination are recognized at fair value at the acquisition date.

Subsequently, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Gain or loss arising from derecognition of an intangible asset is recognized in the Statement of Profit and Loss.

No self-generated goodwill is recognized. Goodwill arises during the course of acquisition of an entity in terms of accounting treatment provided in IND AS-103 dealing with 'Business Combination'. Goodwill represents the excess of consideration money over the fair value of net assets of the entity under acquisition. Goodwill from such transaction is recognized as an assets and tested for impairment.

b. Depreciation/Amortization :

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives.

The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

The Estimated useful life of software is 3 year and is being amortized accordingly.

iv) Impairment of Non-Financial Assets (Intangible Assets and Property, Plant and Equipment)

The carrying values of assets/cash generating units (CGU) at each balance sheet date are reviewed for impairment if any indication of impairment exists

If the carrying amount of the assets exceed the estimated recoverable amount (i.e. higher of the fair value and the value in use), impairment is recognized for such excess amount.

The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset

When there is indication that an impairment loss is recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

v) Investment in subsidiary, Associates

Investments in subsidiaries, associates are carried at cost less accumulated impairment losses, if any.

Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit or Loss.

vi) Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

vii) Inventories

Raw material, fuel, packing material and finished goods are valued at lower of cost and net realizable value.

The basis of determining cost for various categories of inventories are as follows:

Raw Material, Fuel, Packing Material : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Bought out items : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Inhouse items At estimated cost.

viii) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, bank balances and short-term deposits with an original maturity of three months

or less, which are subject to an insignificant risk of changes in value.

ix) Financial Instruments, Financial Assets and Financial Liabilities

(A) Financial Assets

a. Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. Fair Value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. It is normally the transaction value.

b. Classification and Subsequent measurement

Financial assets are subsequently classified and measured at

- amortized cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI)

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortized cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at FVTPL, an irrevocable election at initial recognition may be made to present subsequent changes in FVOCI.

c. Impairment of Financial Asset

A financial asset (or a group of financial assets) such as investments, trade receivables, advances and security deposits held at amortized cost and financial assets that are measured at fair value through other comprehensive income are tested at each reporting date for impairment based on evidence or information that is available without undue cost or effort.

d. Reclassification

When and only when the business model is changed, the Company shall reclassify all affected financial assets prospectively from the reclassification date as subsequently measured at amortized cost, FVOCI, FVTPL without restating the previously recognized gains, losses or interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial Instruments.

e. Derecognition

Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. Subsequently, if the asset is one that is measured at:

- (i) amortized cost, the gain or loss is recognised in the Statement of Profit and Loss;
- (ii) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.

(B) Financial Liabilities

a. Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities (Borrowings, trade payables and Other financial liabilities) are initially measured at the amortized cost unless at initial recognition, they are classified as fair value through profit and loss.

b. Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

c. Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

(C) Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

x) Recognition of Revenue & Expenses

a) Revenue Recognition and Measurement

Revenue Recognition :

Effective April 1, 2018, the Company has applied Ind AS 115: Revenue from Contracts with Customers which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue. The impact of the adoption of the standard on the financial statements of the Company is insignificant.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations.

The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and

there are no unfulfilled obligations.

Revenue from Sales of Electricity generated is recognized on the basis of actual unit generated and transmitted to the purchaser.

Interest income is recognized using the effective interest rate (EIR) method.

#### Export Benefit

Export benefits constituting Duty Draw back, licenses under Merchandise Exports from India Scheme (MEIS) are accounted for on accrual basis when there is reasonable assurance that the company will comply with the condition attached to them and the export benefit will be received. Export benefit under the Duty Draw back and MEIS are considered as other operating income. Duty free imports of material under Advance License are matched with the export made against the said license.

#### Dividend

Dividend income on investments is recognised when the right to receive dividend is established.

#### Insurance Claim

Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

#### b) Recognition of Expenses

Expenses are accounted for on accrual basis.

#### xi) Employee Benefits

##### (A) Short-term employee benefits

All employee benefits falling due wholly within 12 months of rendering the services are classified as short-term employee benefits, which include benefits like salaries, wages, etc. and are recognized as expenses in the period in which the employee renders the related service

##### (B) Post-employment benefits

###### a. Defined Contribution Plans

Contributions to defined contribution schemes such as Provident Fund, Pension Fund, ESI, etc., are recognized as expenses in the period in which the employee renders the related service.

Provident Fund Contributions are made to government administered Provident Fund. In respect of contributions made to government administered Provident Fund, the Company has no further obligations beyond its monthly contributions.

###### b. Gratuity

The Company have a obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump-sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company make annual contributions to gratuity funds established as trusts. The account for the liability for gratuity benefits payable in the future based on an actuarial valuation. The amount of net interest expenses calculated by applying the liability discount rate to the net defined benefit liability or assets is charged or credit to Finance cost in the Statement of Profit and Loss. The Scheme is funded with an insurance Company in form of qualifying insurance policy.

###### c. Other long-term employee benefits

Earn Leave and sick leave (other than post-employment benefits and termination benefits) which do not fall due wholly within 12 months after the end of the period in which the employees render the related services are determined based on actuarial valuation carried out at each balance sheet date. The cost is determined using the projected unit credit method, with actuarial valuation being carried out at each balance sheet date. Expense on non accumulating compensated absences is recognized in the period in which the absences occur.

###### d. Remeasurement gains and losses

Remeasurement comprising actuarial gains and losses, the effect of the asset ceiling and the return on assets (excluding interest) relating to retirement benefit plans, are recognised directly in other comprehensive income in the period in which they arise. Remeasurement recorded in other comprehensive income is not reclassified to statement of Profit or Loss.

###### e. Measurement date

The measurement date of retirement plans is March 31.

f. The present value of the defined benefit liability and the related current service cost and past service cost are measured using projected unit credit method.

g. The defined benefit plan surplus or deficit on the Balance Sheet date comprises fair value of plan assets less the present value of the defined benefit liabilities using a discount rate by reference to market yields on government bonds at the end of the reporting period.

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. The classification of the Company's net obligation into current and non-current is as per the actuarial valuation report.

#### xii) 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 are capitalized as part of the cost of the asset.

Such capitalization is done only when it is probable that assets will result future economic benefit and the cost can be measured reliably.

Capitalization of borrowing cost commences when all the following conditioned are satisfied:



- i) Expenditure for the acquisition, construction or production of a qualifying assets is being incurred;
- ii) Borrowing Cost are being incurred; and
- iii) Activities that are necessary to prepare the assets for its intended use are in progress

Capitalization of borrowing costs is suspended when active development is interrupted.

Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are charged to revenue account.

#### xiii) Income Taxes

Income tax expense for the year comprises of current tax and deferred tax. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income (OCI).

##### a. Current Tax

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

##### b. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the asset can be used.

Deferred tax assets recognized or unrecognized are reviewed at each reporting date and are reduced/recognized to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

A deferred tax liability is recognized based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

The Company offsets, the current tax assets and liabilities (on a year on year basis) and deferred tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

#### xiv) Provisions and Contingent Liabilities

Provisions are recognized 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 when a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

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

#### xv) Foreign Currency Translation

The financial statements are presented in INR, the functional currency of the Company.

Foreign currency transactions are recorded into the functional currency using exchange rate at the date of the transaction.

Monetary Assets and liabilities in foreign currencies are translated into functional currency at the exchange rate ruling at the reporting date and the resultant gain or loss is accounted for in the Statement of Profit & Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalised as part of borrowing costs

Non-Monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

#### xvi) Segment Reporting - Operating Segments

Operating Segments are reported in a manner consistent with the internal reporting and are based on monitoring of operating results by the Chief Operating Decision Maker, separately for making decision about resource allocation and performance assessment. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

#### xvii) Earnings per Share

##### Basic Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after attributable taxes) by weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity shares to the extent that they are entitled to participate in dividends relative to a fully paid equity shares during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for event such as bonus issue, bonus elements in a right issue, share split and reverse share split (consolidation of shares) that have changed the number of share outstanding , without a corresponding change in resources.

##### Diluted Earning Per share

For the purpose of calculating diluted earning per shares, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### xviii) Event Occurring after the reporting Date

Adjusting event (that provide evidence of condition that existed at the balance sheet date) occurring after the balance sheet date are recognized in the financial statements. Material non adjusting events (that are inductive of conditions that arose subsequent to the

balance sheet date) occurring after the balance sheet date that represents material changes and commitment affecting the financial position are disclosed in the directors report.

## Textual information (6)

### **Description of accounting policy for borrowing costs [Text Block]**

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 are capitalized as part of the cost of the asset.

Such capitalization is done only when it is probable that assets will result future economic benefit and the cost can be measured reliably. Capitalization of borrowing cost commences when all the following conditioned are satisfied:

- i) Expenditure for the acquisition, construction or production of a qualifying assets is being incurred;
- ii) Borrowing Cost are being incurred; and
- iii) Activities that are necessary to prepare the assets for its intended use are in progress

Capitalization of borrowing costs is suspended when active development is interrupted.

Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are charged to revenue account.

## Textual information (7)

### **Description of accounting policy for cash flows [Text Block]**

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, bank balances and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

## Textual information (8)

### **Description of accounting policy for contingent liabilities and contingent assets [Text Block]**

Contingent Liabilities

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

## Textual information (9)

### **Description of accounting policy for earnings per share [Text Block]**

Earnings per Share

Basic Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after attributable taxes) by weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity shares to the extent that they are entitled to participate in dividends relative to a fully paid equity shares during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for event such as bonus issue, bonus elements in a right issue, share split and reverse share split (consolidation of shares) that have changed the number of share outstanding , without a corresponding change in resources.

Diluted Earning Per share

For the purpose of calculating diluted earning per shares, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

## Textual information (10)

### Description of accounting policy for employee benefits [Text Block]

#### xi) Employee Benefits

##### (A) Short-term employee benefits

All employee benefits falling due wholly within 12 months of rendering the services are classified as short-term employee benefits, which include benefits like salaries, wages, etc. and are recognized as expenses in the period in which the employee renders the related service

##### (B) Post-employment benefits

###### a. Defined Contribution Plans

Contributions to defined contribution schemes such as Provident Fund, Pension Fund, ESI, etc., are recognized as expenses in the period in which the employee renders the related service.

Provident Fund Contributions are made to government administered Provident Fund. In respect of contributions made to government administered Provident Fund, the Company has no further obligations beyond its monthly contributions.

###### b. Gratuity

The Company have a obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump-sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company make annual contributions to gratuity funds established as trusts. The account for the liability for gratuity benefits payable in the future based on an actuarial valuation. The amount of net interest expenses calculated by applying the liability discount rate to the net defined benefit liability or assets is charged or credit to Finance cost in the Statement of Profit and Loss . The Scheme is funded with an insurance Company in form of qualifying insurance policy.

###### c. Other long-term employee benefits

Earn Leave and sick leave (other than post-employment benefits and termination benefits) which do not fall due wholly within 12 months after the end of the period in which the employees render the related services are determined based on actuarial valuation carried out at each balance sheet date. The cost is determined using the projected unit credit method, with actuarial valuation being carried out at each balance sheet date. Expense on non accumulating compensated absences is recognized in the period in which the absences occur.

###### d. Remeasurement gains and losses

Remeasurement comprising actuarial gains and losses, the effect of the asset ceiling and the return on assets (excluding interest) relating to retirement benefit plans, are recognised directly in other comprehensive income in the period in which they arise. Remeasurement recorded in other comprehensive income is not reclassified to statement of Profit or Loss.

###### e. Measurement date

The measurement date of retirement plans is March 31.

f. The present value of the defined benefit liability and the related current service cost and past service cost are measured using projected unit credit method.

g. The defined benefit plan surplus or deficit on the Balance Sheet date comprises fair value of plan assets less the present value of the defined benefit liabilities using a discount rate by reference to market yields on government bonds at the end of the reporting period.

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. The classification of the Company's net obligation into current and non-current is as per the actuarial valuation report.

## Textual information (11)

### Description of accounting policy for fair value measurement [Text Block]

#### Measurement of fair values

The group has an established control framework with respect to the measurement of fair values.

The management regularly reviews significant unobservable inputs and valuation adjustments.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into a different level of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement

## Textual information (12)

### Description of accounting policy for financial assets [Text Block]

#### (A) Financial Assets

##### a. Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. Fair Value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. It is normally the transaction value.

##### b. Classification and Subsequent measurement

Financial assets are subsequently classified and measured at

- amortized cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI)

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortized cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at FVTPL, an irrevocable election at initial recognition may be made to present subsequent changes in FVOCI.

##### c. Impairment of Financial Asset

A financial asset (or a group of financial assets) such as investments, trade receivables, advances and security deposits held at amortized cost and financial assets that are measured at fair value through other comprehensive income are tested at each reporting date for impairment based on evidence or information that is available without undue cost or effort.

##### d. Reclassification

When and only when the business model is changed, the Company shall reclassify all affected financial assets prospectively from the reclassification date as subsequently measured at amortized cost, FVOCI, FVTPL without restating the previously recognized gains, losses or interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial Instruments.

##### e. Derecognition

Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. Subsequently, if the asset is one that is measured at:

- (i) amortised cost, the gain or loss is recognised in the Statement of Profit and Loss;
- (ii) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.

## Textual information (13)

### Description of accounting policy for financial instruments [Text Block]

Financial Instruments, Financial Assets and Financial Liabilities

#### (A) Financial Assets

##### a. Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. Fair Value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. It is normally the transaction value.

##### b. Classification and Subsequent measurement

Financial assets are subsequently classified and measured at

- amortized cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI)

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortized cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at FVTPL, an irrevocable election at initial recognition may be made to present subsequent changes in FVOCI.

##### c. Impairment of Financial Asset

A financial asset (or a group of financial assets) such as investments, trade receivables, advances and security deposits held at amortized cost and financial assets that are measured at fair value through other comprehensive income are tested at each reporting date for impairment based on evidence or information that is available without undue cost or effort.

##### d. Reclassification

When and only when the business model is changed, the Company shall reclassify all affected financial assets prospectively from the reclassification date as subsequently measured at amortized cost, FVOCI, FVTPL without restating the previously recognized gains, losses or interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial Instruments.

##### e. Derecognition

Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. Subsequently, if the asset is one that is measured at:

- (i) amortised cost, the gain or loss is recognised in the Statement of Profit and Loss;
- (ii) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.

#### (B) Financial Liabilities

##### a. Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities (Borrowings, trade payables and Other financial liabilities) are initially measured at the amortized cost unless at initial recognition, they are classified as fair value through profit and loss.

##### b. Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

##### c. Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

#### (C) Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

## Textual information (14)

### Description of accounting policy for financial liabilities [Text Block]

#### (B) Financial Liabilities

##### a. Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities (Borrowings, trade payables and Other financial liabilities) are initially measured at the amortized cost unless at initial recognition, they are classified as fair value through profit and loss.

##### b. Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

##### c. Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

#### (C) Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

## Textual information (15)

### Description of accounting policy for foreign currency translation [Text Block]

#### Foreign Currency Translation

The financial statements are presented in INR, the functional currency of the Company.

Foreign currency transactions are recorded into the functional currency using exchange rate at the date of the transaction.

Monetary Assets and liabilities in foreign currencies are translated into functional currency at the exchange rate ruling at the reporting date and the resultant gain or loss is accounted for in the Statement of Profit & Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalised as part of borrowing costs

Non-Monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

## Textual information (16)

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

#### Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

## Textual information (17)

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

#### Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

## Textual information (18)

### Description of accounting policy for impairment of non-financial assets [Text Block]

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

The carrying values of assets/cash generating units (CGU) at each balance sheet date are reviewed for impairment if any indication of impairment exists

If the carrying amount of the assets exceed the estimated recoverable amount (i.e. higher of the fair value and the value in use), impairment is recognized for such excess amount.

The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset

When there is indication that an impairment loss is recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

## Textual information (19)

### Description of accounting policy for income tax [Text Block]

Income Taxes

Income tax expense for the year comprises of current tax and deferred tax. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income (OCI).

a. Current Tax

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

b. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the asset can be used.

Deferred tax assets recognized or unrecognized are reviewed at each reporting date and are reduced/recognized to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

A deferred tax liability is recognized based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

The Company offsets, the current tax assets and liabilities (on a year on year basis) and deferred tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

## Textual information (20)

### Description of accounting policy for intangible assets other than goodwill [Text Block]

Intangible Assets

a. Recognition and Measurement :

Intangible assets are recognized when it is probable that future economic benefits that are attributable to concerned assets will flow to the Company and the cost of the assets can be measured reliably.

Separately purchased intangible assets are initially measured at cost.

Intangible assets acquired in a business combination are recognized at fair value at the acquisition date.

Subsequently, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Gain or loss arising from derecognition of an intangible asset is recognized in the Statement of Profit and Loss.

No self-generated goodwill is recognized. Goodwill arises during the course of acquisition of an entity in terms of accounting treatment provided in IND AS-103 dealing with 'Business Combination'. Goodwill represents the excess of consideration money over the fair value of net assets of the entity under acquisition. Goodwill from such transaction is recognized as an assets and tested for impairment.

b. Depreciation/Amortization :

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives.

The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

The Estimated useful life of software is 3 year and is being amortized accordingly.

## Textual information (21)

### Description of accounting policy for investment in associates [Text Block]

Investment in subsidiary, Associates

Investments in subsidiaries, associates are carried at cost less accumulated impairment losses, if any.

Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit or Loss.

## Textual information (22)

### Description of accounting policy for investment property [Text Block]

Investment Properties

a. Recognition and Measurement :

As per Ind AS 40 (Investment Property), properties (land and/or buildings) held to earn rentals or/and for capital appreciation but not for sale in the ordinary course of business are categorized as investment properties.

Investment Properties are measured initially at cost, including transaction costs & borrowing cost, if recognition criteria is met.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Additional expenditure is capitalized to the Asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred.

Fair value of investments properties are disclosed in the notes. Fair values are determined based on the evaluation performed by an accredited external independent valuer applying a recognized and accepted valuation model or estimation based on available sources of information from market.

Transfers to or from the investment property is made only when there is a change in use and the same is made at the carrying amount of Investment Property.

Investment properties are derecognized either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the Statement of Profit and Loss in the period of derecognition

b. Depreciation :

Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.

## Textual information (23)

### Description of accounting policy for leases [Text Block]

Leases

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term.



## Textual information (24)

### Description of accounting policy for measuring inventories [Text Block]

#### Inventories

Raw material, fuel, packing material and finished goods are valued at lower of cost and net realizable value.

The basis of determining cost for various categories of inventories are as follows:

Raw Material, Fuel, Packing Material : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Bought out items : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Inhouse items At estimated cost.

## Textual information (25)

### Description of accounting policy for property, plant and equipment [Text Block]

#### Property, Plant and Equipment

##### a. Recognition and Measurement :

The property, plant and equipment (PPE) are tangible assets which are held for use in production, supply of goods or services or for administrative purposes.

Property, plant and equipment are measured at Cost (which includes capitalized borrowing costs, if any) net of tax/duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Cost includes any directly attributable cost of bringing the item to its working condition for its intended use.

Freehold Land/ Leasehold land is carried at Historical Cost.

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".

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

The components have been identified by the management as per the requirement of schedule II to the Companies Act, 2013 and the identified components are being depreciated separately over their useful lives and the remaining components are depreciated over the life of the principal assets.

For New Projects, all direct expenses and direct overheads (excluding services of non-exclusive nature provided by employees in the Company's regular payroll) are capitalized till the assets are ready for intended use.

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

##### b. Subsequent Expenditure :

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item 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.

##### c. Depreciation/Impairment/Amortization :

Depreciation on tangible assets commences when the assets are ready for their intended use which is generally on commissioning and is provided on the written down value method over the useful lives of assets as defined in schedule II of the Companies Act, 2013 except for tangible assets of solar plant. The estimated useful life of the tangible assets of solar plant (comprises Building, Plant & Machinery and Electrical Installation) is taken as 25 Years.

Depreciation for assets purchased / sold during a period is proportionately charged.

Cost of leasehold land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.

##### d. Leases

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term.

## Textual information (26)

### Description of accounting policy for provisions [Text Block]

#### Provisions

Provisions are recognized 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 when a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

## Textual information (27)

### Description of accounting policy for recognition of revenue [Text Block]

#### a) Revenue Recognition and Measurement

##### Revenue Recognition :

Effective April 1, 2018, the Company has applied Ind AS 115: Revenue from Contracts with Customers which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue. The impact of the adoption of the standard on the financial statements of the Company is insignificant.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations.

The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and there are no unfulfilled obligations.

Revenue from Sales of Electricity generated is recognized on the basis of actual unit generated and transmitted to the purchaser.

Interest income is recognized using the effective interest rate (EIR) method.

##### Export Benefit

Export benefits constituting Duty Draw back, licenses under Merchandises Exports from India Scheme(MEIS) are accounted for on accrual basis when there is reasonable assurance that the company will comply with the condition attached to them and the export benefit will be received. Export benefit under the Duty Draw back and MEIS are considered as other operating income. Duty free imports of material under Advance License are matched with the export made against the said license.

##### Dividend

Dividend income on investments is recognised when the right to receive dividend is established.

##### Insurance Claim

Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

## Textual information (28)

### Description of accounting policy for segment reporting [Text Block]

#### Segment Reporting - Operating Segments

Operating Segments are reported in a manner consistent with the internal reporting and are based on monitoring of operating results by the Chief Operating Decision Maker, separately for making decision about resource allocation and performance assessment. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (29) [See below]	Textual information (30) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]

**Textual information (29)****Statement of Ind AS compliance [Text Block]**

Basis of Preparation

## i) Statement of Compliance

These Consolidated 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 as amended from time to time.

**Textual information (30)****Statement of Ind AS compliance [Text Block]**

Basis of Preparation

## i) Statement of Compliance

These Consolidated 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 as amended from time to time.

## Textual information (31)

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

#### Note-1 SIGNIFICANT ACCOUNTING POLICIES

##### A Company Information

Haldiram Snacks Private Limited (the 'Company') is a Company domiciled in India, with registered office situated at B-1/F-12, Mohan Co-Operative Industrial Estate, Mathura Road, New Delhi. The Company is a leading player in food products. It has manufacturing facilities in Noida (U.P.) and Rudrapur (Uttarakhand), Selling arrangements being primarily through independent distribution networks and modern trade. However, most of the institutional sales are handled directly by the Company. The Company exports its products across the world.

The group also has a minor presence in Non-Conventional Energy (Solar Power Generation) in the state of Telangana.

Following companies have been considered in the preparation of the consolidated financial statements:

Name of entity	Country of incorporation	Principal Activities	Proportion (%) of equity interest	
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March 31, 2020	March 31, 2019
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##### Subsidiary

Haldiram Overseas Limited	United Kingdom	Food Products		55.66%
Babaji Snacks Private Limited	India	Food Products	'78.00%	78.00%
Pragati Snacks Private Limited	India	Food Products	'100%	100.00%
Ankita Agro and Food Processing Private Limited	India	Food Products	'76.00%	
OSE Infrastructure Limited	India	Food Products	'100.00%	

##### Associate

Aakash Global Foods Pvt. Ltd.	India	Food Products	'44%	44%
Haldiram Overseas Limited	United Kingdom	Food Products	40.88%	
Atop Food Products Private Limited	India	Food Products	37.75%	

During the year ended 31st March, 2020, the capital infusion in Haldiram Overseas Ltd by investors, the status of HOL has changed from a subsidiary to Associates with the effective shareholding of 40.88% . The Loss of HOL has been derecognised in Retain earning for Rs. 3,47,86,962/-

##### B Basis of Preparation

###### i) Statement of Compliance

These Consolidated 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 as amended from time to time.

###### (ii) Functional and presentation currency

The Consolidated financial statements are presented in Indian Rupees, which is also the Company's functional currency.

###### (iii) Basis of Measurement

The Consolidated Financial Statements have been prepared on accrual and Going Concern basis under the historical cost convention in accordance with IND AS.

###### iv) Use of Estimates, assumptions and judgements

The preparation of financial statements requires management of the Group to make judgments, estimates and assumptions in the application of accounting policies that may affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

As per Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors), all the Revisions to accounting estimates are recognized prospectively, and material revision, if any, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

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

- . Determination of the estimated useful lives of Property, Plant and Equipment (PPE), Investment Property and Intangible Assets and the assessment as to which components of the cost may be capitalized

- Recognition and measurement of defined benefit obligations

- Recognition of deferred tax assets

- Provisions and Contingent Liabilities

###### v) Operating Cycle

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Divison II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between

the acquisition of assets for processing and their realization 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 & liabilities.

(vi) Measurement of fair values

The group has an established control framework with respect to the measurement of fair values.

The management regularly reviews significant unobservable inputs and valuation adjustments.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into a different level of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement

(vii) Basis of consolidation

Subsidiary

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee,
- is exposed, or has rights, to variable returns from its involvement with the investee, and
- has the ability to use its power to affect its returns.

The Company reassesses whether or not it controls and investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- Potential voting rights held by the Company, other vote holders or other parties;
- rights arising from other contractual arrangements' and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meeting.

Consolidation of a subsidiary begins when the company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income or expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total Comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. When necessary adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

Subsidiaries are entities where the company exercise control more than one half of total share capital. The net assets and results of acquired businesses are included in the consolidated financial statements from their respective dates of acquisition, being the date on which the company obtains control. The results of disposed businesses are included in the consolidated financial statements up to their date of disposal, being the date control ceases.

The financial statements of the company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses after eliminating intra group balances, intragroup transactions and the unrealised profit/losses, unless cost/revenue can not be recovered.

The excess of cost to the company of its investments in subsidiaries on the acquisition dates over and above the company's share of equity in the subsidiaries, is recognized as goodwill on consolidation being an asset in the consolidated financial statements.

Non-controlling interests in the net assets of the consolidated subsidiaries is identified and presented in the consolidated balance sheet separately within equity. Non-Controlling interest are measured at their proportionate share of the acquirer's net identifiable assets at the date of acquisition. Changes in the Group's equity interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

Investment in associates

Section 129(3) of the companies Act, 2013 requires preparation of consolidated financial statements of the company and of all the subsidiaries including associate company and joint venture businesses in the same form and manner as that of its own. In AS 28 on Investments in Associates and Joint Ventures defines associate group as an entity over which the investor has significant influence. It mentions that if an entity holds, directly or indirectly through intermediaries, 20% or more of the voting power of an enterprise, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, or a portion thereof, is classified as held for sale, in which case it is accounted for in accordance with Ind AS 105. Under the equity method, an investment in an associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net asset of the investee is recognised as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net asset over the cost of investment, is recognized directly in equity as capital reserve in the period in which the investment is acquired.

## C Significant Accounting Policies

### i) Property, Plant and Equipment

#### a. Recognition and Measurement :

The property, plant and equipment (PPE) are tangible assets which are held for use in production, supply of goods or services or for administrative purposes.

Property, plant and equipment are measured at Cost (which includes capitalized borrowing costs, if any) net of tax/duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Cost includes any directly attributable cost of bringing the item to its working condition for its intended use.

Freehold Land/ Leasehold land is carried at Historical Cost.

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".

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

The components have been identified by the management as per the requirement of schedule II to the Companies Act, 2013 and the identified components are being depreciated separately over their useful lives and the remaining components are depreciated over the life of the principal assets.

For New Projects, all direct expenses and direct overheads (excluding services of non-exclusive nature provided by employees in the Company's regular payroll) are capitalized till the assets are ready for intended use.

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

#### b. Subsequent Expenditure :

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item 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.

#### c. Depreciation/Impairment/Amortization :

Depreciation on tangible assets commences when the assets are ready for their intended use which is generally on commissioning and is provided on the written down value method over the useful lives of assets as defined in schedule II of the Companies Act, 2013 except for tangible assets of solar plant. The estimated useful life of the tangible assets of solar plant (comprises Building, Plant & Machinery and Electrical Installation) is taken as 25 Years.

Depreciation for assets purchased / sold during a period is proportionately charged.

Cost of leasehold land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.

## D Leases

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term.

### ii) Investment Properties

#### a. Recognition and Measurement :

As per Ind AS 40 (Investment Property), properties (land and/or buildings) held to earn rentals or/and for capital appreciation but not for sale in the ordinary course of business are categorized as investment properties.

Investment Properties are measured initially at cost, including transaction costs & borrowing cost, if recognition criteria is met.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Additional expenditure is capitalized to the Asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred.

Fair value of investments properties are disclosed in the notes. Fair values are determined based on the evaluation performed by an accredited external independent valuer applying a recognized and accepted valuation model or estimation based on available

sources of information from market.

Transfers to or from the investment property is made only when there is a change in use and the same is made at the carrying amount of Investment Property.

Investment properties are derecognized either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the Statement of Profit and Loss in the period of derecognition

b. Depreciation :

Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.

iii) Intangible Assets

a. Recognition and Measurement :

Intangible assets are recognized when it is probable that future economic benefits that are attributable to concerned assets will flow to the Company and the cost of the assets can be measured reliably.

Separately purchased intangible assets are initially measured at cost.

Intangible assets acquired in a business combination are recognized at fair value at the acquisition date.

Subsequently, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Gain or loss arising from derecognition of an intangible asset is recognized in the Statement of Profit and Loss.

No self-generated goodwill is recognized. Goodwill arises during the course of acquisition of an entity in terms of accounting treatment provided in IND AS-103 dealing with 'Business Combination'. Goodwill represents the excess of consideration money over the fair value of net assets of the entity under acquisition. Goodwill from such transaction is recognized as an assets and tested for impairment.

b. Depreciation/Amortization :

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives.

The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

The Estimated useful life of software is 3 year and is being amortized accordingly.

iv) Impairment of Non-Financial Assets (Intangible Assets and Property, Plant and Equipment)

The carrying values of assets/cash generating units (CGU) at each balance sheet date are reviewed for impairment if any indication of impairment exists

If the carrying amount of the assets exceed the estimated recoverable amount (i.e. higher of the fair value and the value in use), impairment is recognized for such excess amount.

The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset

When there is indication that an impairment loss is recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

v) Investment in subsidiary, Associates

Investments in subsidiaries, associates are carried at cost less accumulated impairment losses, if any.

Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit or Loss.

vi) Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

vii) Inventories

Raw material, fuel, packing material and finished goods are valued at lower of cost and net realizable value.

The basis of determining cost for various categories of inventories are as follows:

Raw Material, Fuel, Packing Material : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Bought out items : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Inhouse items At estimated cost.

viii) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, bank balances and short-term deposits with an original maturity of three months

or less, which are subject to an insignificant risk of changes in value.

#### ix) Financial Instruments, Financial Assets and Financial Liabilities

##### (A) Financial Assets

###### a. Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. Fair Value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. It is normally the transaction value.

###### b. Classification and Subsequent measurement

Financial assets are subsequently classified and measured at

- amortized cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI)

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortized cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at FVTPL, an irrevocable election at initial recognition may be made to present subsequent changes in FVOCI.

###### c. Impairment of Financial Asset

A financial asset (or a group of financial assets) such as investments, trade receivables, advances and security deposits held at amortized cost and financial assets that are measured at fair value through other comprehensive income are tested at each reporting date for impairment based on evidence or information that is available without undue cost or effort.

###### d. Reclassification

When and only when the business model is changed, the Company shall reclassify all affected financial assets prospectively from the reclassification date as subsequently measured at amortized cost, FVOCI, FVTPL without restating the previously recognized gains, losses or interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial Instruments.

###### e. Derecognition

Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. Subsequently, if the asset is one that is measured at:

- (i) amortized cost, the gain or loss is recognised in the Statement of Profit and Loss;
- (ii) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.

##### (B) Financial Liabilities

###### a. Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities (Borrowings, trade payables and Other financial liabilities) are initially measured at the amortized cost unless at initial recognition, they are classified as fair value through profit and loss.

###### b. Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

###### c. Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

##### (C) Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

#### x) Recognition of Revenue & Expenses

##### a) Revenue Recognition and Measurement

Revenue Recognition :

Effective April 1, 2018, the Company has applied Ind AS 115: Revenue from Contracts with Customers which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue. The impact of the adoption of the standard on the financial statements of the Company is insignificant.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations.

The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and



there are no unfulfilled obligations.

Revenue from Sales of Electricity generated is recognized on the basis of actual unit generated and transmitted to the purchaser.

Interest income is recognized using the effective interest rate (EIR) method.

#### Export Benefit

Export benefits constituting Duty Draw back, licenses under Merchandise Exports from India Scheme (MEIS) are accounted for on accrual basis when there is reasonable assurance that the company will comply with the condition attached to them and the export benefit will be received. Export benefit under the Duty Draw back and MEIS are considered as other operating income. Duty free imports of material under Advance License are matched with the export made against the said license.

#### Dividend

Dividend income on investments is recognised when the right to receive dividend is established.

#### Insurance Claim

Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

#### b) Recognition of Expenses

Expenses are accounted for on accrual basis.

#### xi) Employee Benefits

##### (A) Short-term employee benefits

All employee benefits falling due wholly within 12 months of rendering the services are classified as short-term employee benefits, which include benefits like salaries, wages, etc. and are recognized as expenses in the period in which the employee renders the related service

##### (B) Post-employment benefits

##### a. Defined Contribution Plans

Contributions to defined contribution schemes such as Provident Fund, Pension Fund, ESI, etc., are recognized as expenses in the period in which the employee renders the related service.

Provident Fund Contributions are made to government administered Provident Fund. In respect of contributions made to government administered Provident Fund, the Company has no further obligations beyond its monthly contributions.

##### b. Gratuity

The Company have a obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump-sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company make annual contributions to gratuity funds established as trusts. The account for the liability for gratuity benefits payable in the future based on an actuarial valuation. The amount of net interest expenses calculated by applying the liability discount rate to the net defined benefit liability or assets is charged or credit to Finance cost in the Statement of Profit and Loss. The Scheme is funded with an insurance Company in form of qualifying insurance policy.

##### c. Other long-term employee benefits

Earn Leave and sick leave (other than post-employment benefits and termination benefits) which do not fall due wholly within 12 months after the end of the period in which the employees render the related services are determined based on actuarial valuation carried out at each balance sheet date. The cost is determined using the projected unit credit method, with actuarial valuation being carried out at each balance sheet date. Expense on non accumulating compensated absences is recognized in the period in which the absences occur.

##### d. Remeasurement gains and losses

Remeasurement comprising actuarial gains and losses, the effect of the asset ceiling and the return on assets (excluding interest) relating to retirement benefit plans, are recognised directly in other comprehensive income in the period in which they arise. Remeasurement recorded in other comprehensive income is not reclassified to statement of Profit or Loss.

##### e. Measurement date

The measurement date of retirement plans is March 31.

f. The present value of the defined benefit liability and the related current service cost and past service cost are measured using projected unit credit method.

g. The defined benefit plan surplus or deficit on the Balance Sheet date comprises fair value of plan assets less the present value of the defined benefit liabilities using a discount rate by reference to market yields on government bonds at the end of the reporting period.

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. The classification of the Company's net obligation into current and non-current is as per the actuarial valuation report.

#### xii) 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 are capitalized as part of the cost of the asset.

Such capitalization is done only when it is probable that assets will result future economic benefit and the cost can be measured reliably.

Capitalization of borrowing cost commences when all the following conditioned are satisfied:

- i) Expenditure for the acquisition, construction or production of a qualifying assets is being incurred;
- ii) Borrowing Cost are being incurred; and
- iii) Activities that are necessary to prepare the assets for its intended use are in progress

Capitalization of borrowing costs is suspended when active development is interrupted.

Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are charged to revenue account.

#### xiii) Income Taxes

Income tax expense for the year comprises of current tax and deferred tax. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income (OCI).

##### a. Current Tax

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

##### b. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the asset can be used.

Deferred tax assets recognized or unrecognized are reviewed at each reporting date and are reduced/recognized to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

A deferred tax liability is recognized based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

The Company offsets, the current tax assets and liabilities (on a year on year basis) and deferred tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

#### xiv) Provisions and Contingent Liabilities

Provisions are recognized 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 when a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

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

#### xv) Foreign Currency Translation

The financial statements are presented in INR, the functional currency of the Company.

Foreign currency transactions are recorded into the functional currency using exchange rate at the date of the transaction.

Monetary Assets and liabilities in foreign currencies are translated into functional currency at the exchange rate ruling at the reporting date and the resultant gain or loss is accounted for in the Statement of Profit & Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalised as part of borrowing costs

Non-Monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

#### xvi) Segment Reporting - Operating Segments

Operating Segments are reported in a manner consistent with the internal reporting and are based on monitoring of operating results by the Chief Operating Decision Maker, separately for making decision about resource allocation and performance assessment. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

#### xvii) Earnings per Share

##### Basic Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after attributable taxes) by weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity shares to the extent that they are entitled to participate in dividends relative to a fully paid equity shares during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for event such as bonus issue, bonus elements in a right issue, share split and reverse share split (consolidation of shares) that have changed the number of share outstanding , without a corresponding change in resources.

##### Diluted Earning Per share

For the purpose of calculating diluted earning per shares, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### xviii) Event Occurring after the reporting Date

Adjusting event (that provide evidence of condition that existed at the balance sheet date) occurring after the balance sheet date are recognized in the financial statements. Material non adjusting events (that are inductive of conditions that arose subsequent to the

balance sheet date) occurring after the balance sheet date that represents material changes and commitment affecting the financial position are disclosed in the directors report.

## Textual information (32)

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

#### Note-1 SIGNIFICANT ACCOUNTING POLICIES

##### A Company Information

Haldiram Snacks Private Limited (the 'Company') is a Company domiciled in India, with registered office situated at B-1/F-12, Mohan Co-Operative Industrial Estate, Mathura Road, New Delhi. The Company is a leading player in food products. It has manufacturing facilities in Noida (U.P.) and Rudrapur (Uttarakhand), Selling arrangements being primarily through independent distribution networks and modern trade. However, most of the institutional sales are handled directly by the Company. The Company exports its products across the world.

The group also has a minor presence in Non-Conventional Energy (Solar Power Generation) in the state of Telangana.

Following companies have been considered in the preparation of the consolidated financial statements:

Name of entity	Country of incorporation	Principal Activities	Proportion (%) of equity interest	
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	March 31, 2020	March 31, 2019		
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##### Subsidiary

Haldiram Overseas Limited	United Kingdom	Food Products		55.66%
Babaji Snacks Private Limited	India	Food Products	'78.00%	78.00%
Pragati Snacks Private Limited	India	Food Products	'100%	100.00%
Ankita Agro and Food Processing Private Limited	India	Food Products	'76.00%	
OSE Infrastructure Limited	India	Food Products	'100.00%	

##### Associate

Aakash Global Foods Pvt. Ltd.	India	Food Products	'44%	44%
Haldiram Overseas Limited	United Kingdom	Food Products	40.88%	
Atop Food Products Private Limited	India	Food Products	37.75%	

During the year ended 31st March, 2020, the capital infusion in Haldiram Overseas Ltd by investors, the status of HOL has changed from a subsidiary to Associates with the effective shareholding of 40.88% . The Loss of HOL has been derecognised in Retain earning for Rs. 3,47,86,962/-

##### B Basis of Preparation

###### i) Statement of Compliance

These Consolidated 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 as amended from time to time.

###### (ii) Functional and presentation currency

The Consolidated financial statements are presented in Indian Rupees, which is also the Company's functional currency.

###### (iii) Basis of Measurement

The Consolidated Financial Statements have been prepared on accrual and Going Concern basis under the historical cost convention in accordance with IND AS.

###### iv) Use of Estimates, assumptions and judgements

The preparation of financial statements requires management of the Group to make judgments, estimates and assumptions in the application of accounting policies that may affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

As per Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors), all the Revisions to accounting estimates are recognized prospectively, and material revision, if any, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

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

- . Determination of the estimated useful lives of Property, Plant and Equipment (PPE), Investment Property and Intangible Assets and the assessment as to which components of the cost may be capitalized

- Recognition and measurement of defined benefit obligations

- Recognition of deferred tax assets

- Provisions and Contingent Liabilities

###### v) Operating Cycle

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Divison II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between

the acquisition of assets for processing and their realization 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 & liabilities.

(vi) Measurement of fair values

The group has an established control framework with respect to the measurement of fair values.

The management regularly reviews significant unobservable inputs and valuation adjustments.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into a different level of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement

(vii) Basis of consolidation

Subsidiary

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee,
- is exposed, or has rights, to variable returns from its involvement with the investee, and
- has the ability to use its power to affect its returns.

The Company reassesses whether or not it controls and investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- Potential voting rights held by the Company, other vote holders or other parties;
- rights arising from other contractual arrangements' and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meeting.

Consolidation of a subsidiary begins when the company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income or expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total Comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. When necessary adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

Subsidiaries are entities where the company exercise control more than one half of total share capital. The net assets and results of acquired businesses are included in the consolidated financial statements from their respective dates of acquisition, being the date on which the company obtains control. The results of disposed businesses are included in the consolidated financial statements up to their date of disposal, being the date control ceases.

The financial statements of the company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses after eliminating intra group balances, intragroup transactions and the unrealised profit/losses, unless cost/revenue can not be recovered.

The excess of cost to the company of its investments in subsidiaries on the acquisition dates over and above the company's share of equity in the subsidiaries, is recognized as goodwill on consolidation being an asset in the consolidated financial statements.

Non-controlling interests in the net assets of the consolidated subsidiaries is identified and presented in the consolidated balance sheet separately within equity. Non-Controlling interest are measured at their proportionate share of the acquirer's net identifiable assets at the date of acquisition. Changes in the Group's equity interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

Investment in associates

Section 129(3) of the companies Act, 2013 requires preparation of consolidated financial statements of the company and of all the subsidiaries including associate company and joint venture businesses in the same form and manner as that of its own. In AS 28 on Investments in Associates and Joint Ventures defines associate group as an entity over which the investor has significant influence. It mentions that if an entity holds, directly or indirectly through intermediaries, 20% or more of the voting power of an enterprise, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, or a portion thereof, is classified as held for sale, in which case it is accounted for in accordance with Ind AS 105. Under the equity method, an investment in an associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net asset of the investee is recognised as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net asset over the cost of investment, is recognized directly in equity as capital reserve in the period in which the investment is acquired.

## C Significant Accounting Policies

### i) Property, Plant and Equipment

#### a. Recognition and Measurement :

The property, plant and equipment (PPE) are tangible assets which are held for use in production, supply of goods or services or for administrative purposes.

Property, plant and equipment are measured at Cost (which includes capitalized borrowing costs, if any) net of tax/duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Cost includes any directly attributable cost of bringing the item to its working condition for its intended use.

Freehold Land/ Leasehold land is carried at Historical Cost.

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".

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

The components have been identified by the management as per the requirement of schedule II to the Companies Act, 2013 and the identified components are being depreciated separately over their useful lives and the remaining components are depreciated over the life of the principal assets.

For New Projects, all direct expenses and direct overheads (excluding services of non-exclusive nature provided by employees in the Company's regular payroll) are capitalized till the assets are ready for intended use.

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

#### b. Subsequent Expenditure :

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item 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.

#### c. Depreciation/Impairment/Amortization :

Depreciation on tangible assets commences when the assets are ready for their intended use which is generally on commissioning and is provided on the written down value method over the useful lives of assets as defined in schedule II of the Companies Act, 2013 except for tangible assets of solar plant. The estimated useful life of the tangible assets of solar plant (comprises Building, Plant & Machinery and Electrical Installation) is taken as 25 Years.

Depreciation for assets purchased / sold during a period is proportionately charged.

Cost of leasehold land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.

## D Leases

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term.

### ii) Investment Properties

#### a. Recognition and Measurement :

As per Ind AS 40 (Investment Property), properties (land and/or buildings) held to earn rentals or/and for capital appreciation but not for sale in the ordinary course of business are categorized as investment properties.

Investment Properties are measured initially at cost, including transaction costs & borrowing cost, if recognition criteria is met.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Additional expenditure is capitalized to the Asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred.

Fair value of investments properties are disclosed in the notes. Fair values are determined based on the evaluation performed by an accredited external independent valuer applying a recognized and accepted valuation model or estimation based on available

sources of information from market.

Transfers to or from the investment property is made only when there is a change in use and the same is made at the carrying amount of Investment Property.

Investment properties are derecognized either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the Statement of Profit and Loss in the period of derecognition

b. Depreciation :

Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.

iii) Intangible Assets

a. Recognition and Measurement :

Intangible assets are recognized when it is probable that future economic benefits that are attributable to concerned assets will flow to the Company and the cost of the assets can be measured reliably.

Separately purchased intangible assets are initially measured at cost.

Intangible assets acquired in a business combination are recognized at fair value at the acquisition date.

Subsequently, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Gain or loss arising from derecognition of an intangible asset is recognized in the Statement of Profit and Loss.

No self-generated goodwill is recognized. Goodwill arises during the course of acquisition of an entity in terms of accounting treatment provided in IND AS-103 dealing with 'Business Combination'. Goodwill represents the excess of consideration money over the fair value of net assets of the entity under acquisition. Goodwill from such transaction is recognized as an assets and tested for impairment.

b. Depreciation/Amortization :

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives.

The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

The Estimated useful life of software is 3 year and is being amortized accordingly.

iv) Impairment of Non-Financial Assets (Intangible Assets and Property, Plant and Equipment)

The carrying values of assets/cash generating units (CGU) at each balance sheet date are reviewed for impairment if any indication of impairment exists

If the carrying amount of the assets exceed the estimated recoverable amount (i.e. higher of the fair value and the value in use), impairment is recognized for such excess amount.

The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset

When there is indication that an impairment loss is recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

v) Investment in subsidiary, Associates

Investments in subsidiaries, associates are carried at cost less accumulated impairment losses, if any.

Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit or Loss.

vi) Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

vii) Inventories

Raw material, fuel, packing material and finished goods are valued at lower of cost and net realizable value.

The basis of determining cost for various categories of inventories are as follows:

Raw Material, Fuel, Packing Material : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Bought out items : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Inhouse items At estimated cost.

viii) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, bank balances and short-term deposits with an original maturity of three months

or less, which are subject to an insignificant risk of changes in value.

#### ix) Financial Instruments, Financial Assets and Financial Liabilities

##### (A) Financial Assets

###### a. Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. Fair Value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. It is normally the transaction value.

###### b. Classification and Subsequent measurement

Financial assets are subsequently classified and measured at

- amortized cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI)

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortized cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at FVTPL, an irrevocable election at initial recognition may be made to present subsequent changes in FVOCI.

###### c. Impairment of Financial Asset

A financial asset (or a group of financial assets) such as investments, trade receivables, advances and security deposits held at amortized cost and financial assets that are measured at fair value through other comprehensive income are tested at each reporting date for impairment based on evidence or information that is available without undue cost or effort.

###### d. Reclassification

When and only when the business model is changed, the Company shall reclassify all affected financial assets prospectively from the reclassification date as subsequently measured at amortized cost, FVOCI, FVTPL without restating the previously recognized gains, losses or interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial Instruments.

###### e. Derecognition

Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. Subsequently, if the asset is one that is measured at:

- (i) amortized cost, the gain or loss is recognised in the Statement of Profit and Loss;
- (ii) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.

##### (B) Financial Liabilities

###### a. Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities (Borrowings, trade payables and Other financial liabilities) are initially measured at the amortized cost unless at initial recognition, they are classified as fair value through profit and loss.

###### b. Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

###### c. Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

##### (C) Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

#### x) Recognition of Revenue & Expenses

##### a) Revenue Recognition and Measurement

Revenue Recognition :

Effective April 1, 2018, the Company has applied Ind AS 115: Revenue from Contracts with Customers which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue. The impact of the adoption of the standard on the financial statements of the Company is insignificant.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations.

The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and



there are no unfulfilled obligations.

Revenue from Sales of Electricity generated is recognized on the basis of actual unit generated and transmitted to the purchaser.

Interest income is recognized using the effective interest rate (EIR) method.

#### Export Benefit

Export benefits constituting Duty Draw back, licenses under Merchandise Exports from India Scheme (MEIS) are accounted for on accrual basis when there is reasonable assurance that the company will comply with the condition attached to them and the export benefit will be received. Export benefit under the Duty Draw back and MEIS are considered as other operating income. Duty free imports of material under Advance License are matched with the export made against the said license.

#### Dividend

Dividend income on investments is recognised when the right to receive dividend is established.

#### Insurance Claim

Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

#### b) Recognition of Expenses

Expenses are accounted for on accrual basis.

#### xi) Employee Benefits

##### (A) Short-term employee benefits

All employee benefits falling due wholly within 12 months of rendering the services are classified as short-term employee benefits, which include benefits like salaries, wages, etc. and are recognized as expenses in the period in which the employee renders the related service

##### (B) Post-employment benefits

###### a. Defined Contribution Plans

Contributions to defined contribution schemes such as Provident Fund, Pension Fund, ESI, etc., are recognized as expenses in the period in which the employee renders the related service.

Provident Fund Contributions are made to government administered Provident Fund. In respect of contributions made to government administered Provident Fund, the Company has no further obligations beyond its monthly contributions.

###### b. Gratuity

The Company have a obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump-sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company make annual contributions to gratuity funds established as trusts. The account for the liability for gratuity benefits payable in the future based on an actuarial valuation. The amount of net interest expenses calculated by applying the liability discount rate to the net defined benefit liability or assets is charged or credit to Finance cost in the Statement of Profit and Loss. The Scheme is funded with an insurance Company in form of qualifying insurance policy.

###### c. Other long-term employee benefits

Earn Leave and sick leave (other than post-employment benefits and termination benefits) which do not fall due wholly within 12 months after the end of the period in which the employees render the related services are determined based on actuarial valuation carried out at each balance sheet date. The cost is determined using the projected unit credit method, with actuarial valuation being carried out at each balance sheet date. Expense on non accumulating compensated absences is recognized in the period in which the absences occur.

###### d. Remeasurement gains and losses

Remeasurement comprising actuarial gains and losses, the effect of the asset ceiling and the return on assets (excluding interest) relating to retirement benefit plans, are recognised directly in other comprehensive income in the period in which they arise. Remeasurement recorded in other comprehensive income is not reclassified to statement of Profit or Loss.

###### e. Measurement date

The measurement date of retirement plans is March 31.

f. The present value of the defined benefit liability and the related current service cost and past service cost are measured using projected unit credit method.

g. The defined benefit plan surplus or deficit on the Balance Sheet date comprises fair value of plan assets less the present value of the defined benefit liabilities using a discount rate by reference to market yields on government bonds at the end of the reporting period.

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. The classification of the Company's net obligation into current and non-current is as per the actuarial valuation report.

#### xii) 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 are capitalized as part of the cost of the asset.

Such capitalization is done only when it is probable that assets will result future economic benefit and the cost can be measured reliably.

Capitalization of borrowing cost commences when all the following conditioned are satisfied:

- i) Expenditure for the acquisition, construction or production of a qualifying assets is being incurred;
- ii) Borrowing Cost are being incurred; and
- iii) Activities that are necessary to prepare the assets for its intended use are in progress

Capitalization of borrowing costs is suspended when active development is interrupted.

Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are charged to revenue account.

#### xiii) Income Taxes

Income tax expense for the year comprises of current tax and deferred tax. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income (OCI).

##### a. Current Tax

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

##### b. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the asset can be used.

Deferred tax assets recognized or unrecognized are reviewed at each reporting date and are reduced/recognized to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

A deferred tax liability is recognized based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

The Company offsets, the current tax assets and liabilities (on a year on year basis) and deferred tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

#### xiv) Provisions and Contingent Liabilities

Provisions are recognized 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 when a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

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

#### xv) Foreign Currency Translation

The financial statements are presented in INR, the functional currency of the Company.

Foreign currency transactions are recorded into the functional currency using exchange rate at the date of the transaction.

Monetary Assets and liabilities in foreign currencies are translated into functional currency at the exchange rate ruling at the reporting date and the resultant gain or loss is accounted for in the Statement of Profit & Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalised as part of borrowing costs

Non-Monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

#### xvi) Segment Reporting - Operating Segments

Operating Segments are reported in a manner consistent with the internal reporting and are based on monitoring of operating results by the Chief Operating Decision Maker, separately for making decision about resource allocation and performance assessment. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

#### xvii) Earnings per Share

##### Basic Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after attributable taxes) by weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity shares to the extent that they are entitled to participate in dividends relative to a fully paid equity shares during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for event such as bonus issue, bonus elements in a right issue, share split and reverse share split (consolidation of shares) that have changed the number of share outstanding , without a corresponding change in resources.

##### Diluted Earning Per share

For the purpose of calculating diluted earning per shares, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### xviii) Event Occurring after the reporting Date

Adjusting event (that provide evidence of condition that existed at the balance sheet date) occurring after the balance sheet date are recognized in the financial statements. Material non adjusting events (that are inductive of conditions that arose subsequent to the

balance sheet date) occurring after the balance sheet date that represents material changes and commitment affecting the financial position are disclosed in the directors report.

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

### Disclosure of voluntary change in accounting policy [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Voluntary changes in accounting policy [Axis]	1
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of voluntary change in accounting policy [Abstract]	
Disclosure of voluntary change in accounting policy [Line items]	
Description of nature of voluntary change in accounting policy	Change in formula of determination of cost of material (Inventory) from First-in First out (FIFO) to Weighted Average Cost of the Company
Description of reasons why applying new accounting policy provides reliable and more relevant information	Textual information (33) [See below]

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of 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	Yes
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

## Textual information (33)

### Description of reasons why applying new accounting policy provides reliable and more relevant information

During the year, the Company has started the implementation of SAP, the SAP implementation Partner had suggested to change the cost formula for measuring the cost of material in order to make it much more compatible with the SAP and to align the Company's accounting policy with the general industry practice, thereby enhancing the comparability of the Company's financial statements with those of other market participants within the industry. This voluntary change in accounting policy has been done only for the current period as the company was under the phase of changeover of software to SAP and due to this it was impracticable for the company to change the accounting policy retrospectively.

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			81,70,93,876	16,19,78,781
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			368,44,10,074	289,46,56,932
Total increase (decrease) through transfers and other changes, property, plant and equipment			368,44,10,074	289,46,56,932
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			39,09,79,158	19,51,21,493
Total disposals and retirements, property, plant and equipment			39,09,79,158	19,51,21,493
Total increase (decrease) in property, plant and equipment			411,05,24,792	286,15,14,220
Property, plant and equipment at end of period	1,100,99,27,979	869,46,35,623	1,573,40,15,757	1,162,34,90,965

## 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]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		174,99,75,338	116,23,74,717	
Total Depreciation property plant and equipment		174,99,75,338	116,23,74,717	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		8,81,96,702	5,29,47,629	
Total increase (decrease) through transfers and other changes, property, plant and equipment		8,81,96,702	5,29,47,629	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4,29,39,604	7,97,42,636	
Total disposals and retirements, property, plant and equipment		4,29,39,604	7,97,42,636	
Total increase (decrease) in property, plant and equipment		179,52,32,436	113,55,79,710	
Property, plant and equipment at end of period	876,19,76,745	472,40,87,778	292,88,55,342	179,32,75,632

## 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]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	62,74,04,133	1,01,73,770		62,74,04,133
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,32,13,207	-1,28,28,530		
Total Depreciation property plant and equipment	-1,32,13,207	-1,28,28,530		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	79,85,70,366	0		86,71,42,596
Total increase (decrease) through transfers and other changes, property, plant and equipment	79,85,70,366	0		86,71,42,596
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13,15,75,646	1,11,51,475		13,15,75,646
Total disposals and retirements, property, plant and equipment	13,15,75,646	1,11,51,475		13,15,75,646
Total increase (decrease) in property, plant and equipment	128,11,85,646	-1,38,06,235		136,29,71,083
Property, plant and equipment at end of period	261,20,39,806	133,08,54,160	134,46,60,395	274,63,97,528

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	1,01,73,770			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,32,13,207	1,28,28,530
Total Depreciation property plant and equipment			1,32,13,207	1,28,28,530
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		6,85,72,230	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		6,85,72,230	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,11,51,475		0	0
Total disposals and retirements, property, plant and equipment	1,11,51,475		0	0
Total increase (decrease) in property, plant and equipment	-9,77,705		8,17,85,437	1,28,28,530
Property, plant and equipment at end of period	138,34,26,445	138,44,04,150	13,43,57,722	5,25,72,285

## 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]	Assets held under lease [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]				
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		62,36,73,748	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,32,13,207	-1,28,28,530	
Total Depreciation property plant and equipment		-1,32,13,207	-1,28,28,530	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		79,85,70,366	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		79,85,70,366	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13,15,75,646	1,11,51,475	
Total disposals and retirements, property, plant and equipment		13,15,75,646	1,11,51,475	
Total increase (decrease) in property, plant and equipment		127,74,55,261	-2,39,80,005	
Property, plant and equipment at end of period	3,97,43,755	258,65,32,781	130,90,77,520	133,30,57,525



## 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]			
	Assets held under lease [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	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	(A) 62,36,73,748	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				(B) 1,32,13,207
Total Depreciation property plant and equipment				1,32,13,207
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(C) 86,71,42,596	0		(D) 6,85,72,230
Total increase (decrease) through transfers and other changes, property, plant and equipment	86,71,42,596	0		6,85,72,230
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13,15,75,646	1,11,51,475		0
Total disposals and retirements, property, plant and equipment	13,15,75,646	1,11,51,475		0
Total increase (decrease) in property, plant and equipment	135,92,40,698	-1,11,51,475		8,17,85,437
Property, plant and equipment at end of period	272,08,90,503	136,16,49,805	137,28,01,280	13,43,57,722

(A) Additions due to new acquisition

(B) Depreciation for the year

(C) Addition

(D) Additions due to new acquisition

## 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]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			37,30,385	1,01,73,770
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,28,28,530		0	0
Total Depreciation property plant and equipment	1,28,28,530		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1,28,28,530		37,30,385	1,01,73,770
Property, plant and equipment at end of period	5,25,72,285	3,97,43,755	2,55,07,025	2,17,76,640

## 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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		(A) 37,30,385	1,01,73,770	
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	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		37,30,385	1,01,73,770	
Property, plant and equipment at end of period	1,16,02,870	2,55,07,025	2,17,76,640	1,16,02,870

(A) Additions due to new acquisition

## 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]	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	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				2,52,69,651
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-27,01,70,329
Total Depreciation property plant and equipment	0	0		-27,01,70,329
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		77,60,34,445
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		77,60,34,445
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		4,54,46,423
Total disposals and retirements, property, plant and equipment	0	0		4,54,46,423
Total increase (decrease) in property, plant and equipment	0	0		48,56,87,344
Property, plant and equipment at end of period	0	0	0	240,20,93,572

## 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 and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	2,97,47,456		2,52,69,651	2,97,47,456
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15,89,08,177			
Total Depreciation property plant and equipment	-15,89,08,177			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	21,02,96,519		77,84,25,376	22,14,94,878
Total increase (decrease) through transfers and other changes, property, plant and equipment	21,02,96,519		77,84,25,376	22,14,94,878
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	59,52,476		4,76,00,162	92,52,476
Total disposals and retirements, property, plant and equipment	59,52,476		4,76,00,162	92,52,476
Total increase (decrease) in property, plant and equipment	7,51,83,322		75,60,94,865	24,19,89,858
Property, plant and equipment at end of period	191,64,06,228	184,12,22,906	324,12,23,967	248,51,29,102

## 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]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2018		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		27,01,70,329	15,89,08,177	
Total Depreciation property plant and equipment		27,01,70,329	15,89,08,177	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		23,90,931	1,11,98,359	
Total increase (decrease) through transfers and other changes, property, plant and equipment		23,90,931	1,11,98,359	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		21,53,739	33,00,000	
Total disposals and retirements, property, plant and equipment		21,53,739	33,00,000	
Total increase (decrease) in property, plant and equipment		27,04,07,521	16,68,06,536	
Property, plant and equipment at end of period	224,31,39,244	83,91,30,395	56,87,22,874	40,19,16,338

## 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] Sub classes of property, plant and equipment [Axis]	Buildings [Member]			
	Assets held under lease [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
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]				
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,79,36,513
Total Depreciation property plant and equipment				1,79,36,513
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	16,98,71,360	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	16,98,71,360	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	16,98,71,360	0		1,79,36,513
Property, plant and equipment at end of period	16,98,71,360	0	0	1,79,36,513

## 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]	Buildings [Member]			
	Assets held under lease [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]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			2,52,69,651	2,97,47,456
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		60,85,54,016	22,14,94,878
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		60,85,54,016	22,14,94,878
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		4,76,00,162	92,52,476
Total disposals and retirements, property, plant and equipment	0		4,76,00,162	92,52,476
Total increase (decrease) in property, plant and equipment	0		58,62,23,505	24,19,89,858
Property, plant and equipment at end of period	0	0	307,13,52,607	248,51,29,102



## 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]	Buildings [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			25,22,33,816	15,89,08,177	
Total Depreciation property plant and equipment			25,22,33,816	15,89,08,177	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment			23,90,931	1,11,98,359	
Total increase (decrease) through transfers and other changes, property, plant and equipment			23,90,931	1,11,98,359	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			21,53,739	33,00,000	
Total disposals and retirements, property, plant and equipment			21,53,739	33,00,000	
Total increase (decrease) in property, plant and equipment			25,24,71,008	16,68,06,536	
Property, plant and equipment at end of period		224,31,39,244	82,11,93,882	56,87,22,874	40,19,16,338

## 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]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	2,52,69,651	2,97,47,456		2,52,69,651
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-27,01,70,329	-15,89,08,177		
Total Depreciation property plant and equipment	-27,01,70,329	-15,89,08,177		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	77,60,34,445	21,02,96,519		77,84,25,376
Total increase (decrease) through transfers and other changes, property, plant and equipment	77,60,34,445	21,02,96,519		77,84,25,376
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,54,46,423	59,52,476		4,76,00,162
Total disposals and retirements, property, plant and equipment	4,54,46,423	59,52,476		4,76,00,162
Total increase (decrease) in property, plant and equipment	48,56,87,344	7,51,83,322		75,60,94,865
Property, plant and equipment at end of period	240,20,93,572	191,64,06,228	184,12,22,906	324,12,23,967

## 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]	Factory 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]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	2,97,47,456			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			27,01,70,329	15,89,08,177
Total Depreciation property plant and equipment			27,01,70,329	15,89,08,177
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	22,14,94,878		23,90,931	1,11,98,359
Total increase (decrease) through transfers and other changes, property, plant and equipment	22,14,94,878		23,90,931	1,11,98,359
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	92,52,476		21,53,739	33,00,000
Total disposals and retirements, property, plant and equipment	92,52,476		21,53,739	33,00,000
Total increase (decrease) in property, plant and equipment	24,19,89,858		27,04,07,521	16,68,06,536
Property, plant and equipment at end of period	248,51,29,102	224,31,39,244	83,91,30,395	56,87,22,874

## 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]	Factory building [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,79,36,513	0	
Total Depreciation property plant and equipment		-1,79,36,513	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		16,98,71,360	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		16,98,71,360	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		15,19,34,847	0	
Property, plant and equipment at end of period	40,19,16,338	15,19,34,847	0	0

## 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]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				(A) 1,79,36,513
Total Depreciation property plant and equipment				1,79,36,513
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(B) 16,98,71,360	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	16,98,71,360	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	16,98,71,360	0		1,79,36,513
Property, plant and equipment at end of period	16,98,71,360	0	0	1,79,36,513

(A) Depreciation for the year on Building Right to use: 17936513

(B) Right to use: 169871360

## 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]	Factory building [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			2,52,69,651	2,97,47,456
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-25,22,33,816	-15,89,08,177
Total Depreciation property plant and equipment	0		-25,22,33,816	-15,89,08,177
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		60,61,63,085	21,02,96,519
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		60,61,63,085	21,02,96,519
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		4,54,46,423	59,52,476
Total disposals and retirements, property, plant and equipment	0		4,54,46,423	59,52,476
Total increase (decrease) in property, plant and equipment	0		33,37,52,497	7,51,83,322
Property, plant and equipment at end of period	0	0	225,01,58,725	191,64,06,228

## 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 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		(A) 2,52,69,651	2,97,47,456	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		(B) 60,85,54,016	22,14,94,878	
Total increase (decrease) through transfers and other changes, property, plant and equipment		60,85,54,016	22,14,94,878	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4,76,00,162	92,52,476	
Total disposals and retirements, property, plant and equipment		4,76,00,162	92,52,476	
Total increase (decrease) in property, plant and equipment		58,62,23,505	24,19,89,858	
Property, plant and equipment at end of period	184,12,22,906	307,13,52,607	248,51,29,102	224,31,39,244

(A) Additions due to new acquisition

(B) Addition: 552999354 Adjustment: 55554662

## 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 building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				13,13,97,545
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	(A) 25,22,33,816	15,89,08,177		-134,07,83,394
Total Depreciation property plant and equipment	25,22,33,816	15,89,08,177		-134,07,83,394
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(B) 23,90,931	(C) 1,11,98,359		197,49,78,371
Total increase (decrease) through transfers and other changes, property, plant and equipment	23,90,931	1,11,98,359		197,49,78,371
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	21,53,739	33,00,000		16,65,16,274
Total disposals and retirements, property, plant and equipment	21,53,739	33,00,000		16,65,16,274
Total increase (decrease) in property, plant and equipment	25,24,71,008	16,68,06,536		59,90,76,248
Property, plant and equipment at end of period	82,11,93,882	56,87,22,874	40,19,16,338	571,41,86,812

(A) Adjustment: 55613339 Depreciation for the year: 196620477

(B) Addition due to new acquisition

(C) Addition due to new acquisition



## 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]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	10,40,63,218		13,13,97,545	10,40,63,218
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-89,87,30,998			
Total Depreciation property plant and equipment	-89,87,30,998			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	245,83,34,500		199,07,23,160	249,36,84,275
Total increase (decrease) through transfers and other changes, property, plant and equipment	245,83,34,500		199,07,23,160	249,36,84,275
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9,26,81,922		19,36,77,260	13,94,88,389
Total disposals and retirements, property, plant and equipment	9,26,81,922		19,36,77,260	13,94,88,389
Total increase (decrease) in property, plant and equipment	157,09,84,798		192,84,43,445	245,82,59,104
Property, plant and equipment at end of period	511,51,10,564	354,41,25,766	903,52,89,132	710,68,45,687

## 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]	Plant and equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			134,07,83,394	89,87,30,998	
Total Depreciation property plant and equipment			134,07,83,394	89,87,30,998	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment			1,57,44,789	3,53,49,775	
Total increase (decrease) through transfers and other changes, property, plant and equipment			1,57,44,789	3,53,49,775	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			2,71,60,986	4,68,06,467	
Total disposals and retirements, property, plant and equipment			2,71,60,986	4,68,06,467	
Total increase (decrease) in property, plant and equipment			132,93,67,197	88,72,74,306	
Property, plant and equipment at end of period		464,85,86,583	332,11,02,320	199,17,35,123	110,44,60,817

## 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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Plant and equipment [Member]			
	Assets held under lease [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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			13,13,97,545	10,40,63,218
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		199,07,23,160	249,36,84,275
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		199,07,23,160	249,36,84,275
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		19,36,77,260	13,94,88,389
Total disposals and retirements, property, plant and equipment	0		19,36,77,260	13,94,88,389
Total increase (decrease) in property, plant and equipment	0		192,84,43,445	245,82,59,104
Property, plant and equipment at end of period	0	0	903,52,89,132	710,68,45,687

## 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]	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]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		134,07,83,394	89,87,30,998	
Total Depreciation property plant and equipment		134,07,83,394	89,87,30,998	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1,57,44,789	3,53,49,775	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1,57,44,789	3,53,49,775	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,71,60,986	4,68,06,467	
Total disposals and retirements, property, plant and equipment		2,71,60,986	4,68,06,467	
Total increase (decrease) in property, plant and equipment		132,93,67,197	88,72,74,306	
Property, plant and equipment at end of period	464,85,86,583	332,11,02,320	199,17,35,123	110,44,60,817

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	13,13,97,545	10,40,63,218		13,13,97,545
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-134,07,83,394	-89,87,30,998		
Total Depreciation property plant and equipment	-134,07,83,394	-89,87,30,998		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	197,49,78,371	245,83,34,500		199,07,23,160
Total increase (decrease) through transfers and other changes, property, plant and equipment	197,49,78,371	245,83,34,500		199,07,23,160
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16,65,16,274	9,26,81,922		19,36,77,260
Total disposals and retirements, property, plant and equipment	16,65,16,274	9,26,81,922		19,36,77,260
Total increase (decrease) in property, plant and equipment	59,90,76,248	157,09,84,798		192,84,43,445
Property, plant and equipment at end of period	571,41,86,812	511,51,10,564	354,41,25,766	903,52,89,132

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	10,40,63,218			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			134,07,83,394	89,87,30,998
Total Depreciation property plant and equipment			134,07,83,394	89,87,30,998
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	249,36,84,275		1,57,44,789	3,53,49,775
Total increase (decrease) through transfers and other changes, property, plant and equipment	249,36,84,275		1,57,44,789	3,53,49,775
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13,94,88,389		2,71,60,986	4,68,06,467
Total disposals and retirements, property, plant and equipment	13,94,88,389		2,71,60,986	4,68,06,467
Total increase (decrease) in property, plant and equipment	245,82,59,104		132,93,67,197	88,72,74,306
Property, plant and equipment at end of period	710,68,45,687	464,85,86,583	332,11,02,320	199,17,35,123

## 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]	Other plant and equipment [Member]			
	Owned and leased assets [Member]	Assets held under lease [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]				
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
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	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	110,44,60,817	0	0	0



## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Other plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			13,13,97,545	10,40,63,218
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-134,07,83,394	-89,87,30,998
Total Depreciation property plant and equipment	0		-134,07,83,394	-89,87,30,998
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		197,49,78,371	245,83,34,500
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		197,49,78,371	245,83,34,500
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		16,65,16,274	9,26,81,922
Total disposals and retirements, property, plant and equipment	0		16,65,16,274	9,26,81,922
Total increase (decrease) in property, plant and equipment	0		59,90,76,248	157,09,84,798
Property, plant and equipment at end of period	0	0	571,41,86,812	511,51,10,564

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		(B) 13,13,97,545	10,40,63,218	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		(C) 199,07,23,160	249,36,84,275	
Total increase (decrease) through transfers and other changes, property, plant and equipment		199,07,23,160	249,36,84,275	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		(D) 19,36,77,260	13,94,88,389	
Total disposals and retirements, property, plant and equipment		19,36,77,260	13,94,88,389	
Total increase (decrease) in property, plant and equipment		192,84,43,445	245,82,59,104	
Property, plant and equipment at end of period	354,41,25,766	903,52,89,132	(A) 710,68,45,687	464,85,86,583

## Footnotes

(A) Plant &amp; Machinery 4,648,586,583 Electrical Installation 234,339,143

(B) Plant &amp; Machinery 104,063,218 Electrical Installation 10,460,443

(C) Plant &amp; Machinery 2,493,684,275 Electrical Installation 81,080,294

(D) Plant &amp; Machinery 139,488,389 Electrical Installation 335,616

## 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]	Other plant and equipment [Member]			Furniture and fixtures [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				6,20,621
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	(B) 134,07,83,394	89,87,30,998		-1,12,23,656
Total Depreciation property plant and equipment	134,07,83,394	89,87,30,998		-1,12,23,656
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(C) 1,57,44,789	3,53,49,775		37,36,667
Total increase (decrease) through transfers and other changes, property, plant and equipment	1,57,44,789	3,53,49,775		37,36,667
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	(D) 2,71,60,986	4,68,06,467		37,794
Total disposals and retirements, property, plant and equipment	2,71,60,986	4,68,06,467		37,794
Total increase (decrease) in property, plant and equipment	132,93,67,197	88,72,74,306		-69,04,162
Property, plant and equipment at end of period	332,11,02,320	(A) 199,17,35,123	110,44,60,817	3,30,65,893

## Footnotes

(A) Plant &amp; Machinery 1,104,460,817 Electrical Installation 102,342,811

(B) Plant &amp; Machinery 898,730,998 Electrical Installation 39,026,960

(C) Additions due to new acquisition Plant &amp; Machinery 35,349,775 Electrical Installation 3,818,791

(D) Plant &amp; Machinery 46,806,467 Electrical Installation 208,459

## 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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	3,74,960		6,20,621	3,74,960
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,24,76,299			
Total Depreciation property plant and equipment	-1,24,76,299			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	93,70,898		40,49,076	95,16,610
Total increase (decrease) through transfers and other changes, property, plant and equipment	93,70,898		40,49,076	95,16,610
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2,46,231	0
Total disposals and retirements, property, plant and equipment	0		2,46,231	0
Total increase (decrease) in property, plant and equipment	-27,30,441		44,23,466	98,91,570
Property, plant and equipment at end of period	3,99,70,055	4,27,00,496	11,52,83,517	11,08,60,051

## 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]	Furniture and fixtures [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			1,12,23,656	1,24,76,299	
Total Depreciation property plant and equipment			1,12,23,656	1,24,76,299	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment			3,12,409	1,45,712	
Total increase (decrease) through transfers and other changes, property, plant and equipment			3,12,409	1,45,712	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			2,08,437	0	
Total disposals and retirements, property, plant and equipment			2,08,437	0	
Total increase (decrease) in property, plant and equipment			1,13,27,628	1,26,22,011	
Property, plant and equipment at end of period		10,09,68,481	8,22,17,624	7,08,89,996	5,82,67,985

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Furniture and fixtures [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0



## 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]	Furniture and fixtures [Member]			
	Assets held under lease [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]				
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		6,20,621	3,74,960	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,12,23,656	-1,24,76,299	
Total Depreciation property plant and equipment		-1,12,23,656	-1,24,76,299	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		37,36,667	93,70,898	
Total increase (decrease) through transfers and other changes, property, plant and equipment		37,36,667	93,70,898	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		37,794	0	
Total disposals and retirements, property, plant and equipment		37,794	0	
Total increase (decrease) in property, plant and equipment		-69,04,162	-27,30,441	
Property, plant and equipment at end of period	0	3,30,65,893	3,99,70,055	4,27,00,496

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	6,20,621	3,74,960		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,12,23,656
Total Depreciation property plant and equipment				1,12,23,656
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	40,49,076	95,16,610		(A) 3,12,409
Total increase (decrease) through transfers and other changes, property, plant and equipment	40,49,076	95,16,610		3,12,409
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,46,231			2,08,437
Total disposals and retirements, property, plant and equipment	2,46,231			2,08,437
Total increase (decrease) in property, plant and equipment	44,23,466	98,91,570		1,13,27,628
Property, plant and equipment at end of period	11,52,83,517	11,08,60,051	10,09,68,481	8,22,17,624

(A) Additions due to new acquisition

## 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]	Furniture and fixtures [Member]		Vehicles [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			3,27,214	42,74,061
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,24,76,299		-3,94,90,131	-2,16,91,876
Total Depreciation property plant and equipment	1,24,76,299		-3,94,90,131	-2,16,91,876
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(A) 1,45,712		2,93,21,672	6,45,19,268
Total increase (decrease) through transfers and other changes, property, plant and equipment	1,45,712		2,93,21,672	6,45,19,268
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		36,24,959	52,60,741
Total disposals and retirements, property, plant and equipment	0		36,24,959	52,60,741
Total increase (decrease) in property, plant and equipment	1,26,22,011		-1,34,66,204	4,18,40,712
Property, plant and equipment at end of period	7,08,89,996	5,82,67,985	6,13,99,845	7,48,66,049

(A) Additions due to new acquisition

## 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]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		3,27,214	42,74,061	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2,96,13,672	6,59,39,854	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2,96,13,672	6,59,39,854	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,68,48,701	3,36,18,987	
Total disposals and retirements, property, plant and equipment		1,68,48,701	3,36,18,987	
Total increase (decrease) in property, plant and equipment		1,30,92,185	3,65,94,928	
Property, plant and equipment at end of period	3,30,25,337	12,25,80,395	10,94,88,210	7,28,93,282

## 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]	Vehicles [Member]			
	Owned and leased assets [Member]			Assets held under lease [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,94,90,131	2,16,91,876		
Total Depreciation property plant and equipment	3,94,90,131	2,16,91,876		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2,92,000	14,20,586		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	2,92,000	14,20,586		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,32,23,742	2,83,58,246		0
Total disposals and retirements, property, plant and equipment	1,32,23,742	2,83,58,246		0
Total increase (decrease) in property, plant and equipment	2,65,58,389	-52,45,784		0
Property, plant and equipment at end of period	6,11,80,550	3,46,22,161	3,98,67,945	0

## 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]	Vehicles [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Vehicles [Member]			
	Assets held under lease [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]		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		3,27,214	42,74,061	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2,96,13,672	6,59,39,854	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2,96,13,672	6,59,39,854	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,68,48,701	3,36,18,987	
Total disposals and retirements, property, plant and equipment		1,68,48,701	3,36,18,987	
Total increase (decrease) in property, plant and equipment		1,30,92,185	3,65,94,928	
Property, plant and equipment at end of period	0	12,25,80,395	10,94,88,210	7,28,93,282

## 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]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				3,27,214
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,94,90,131	2,16,91,876		-3,94,90,131
Total Depreciation property plant and equipment	3,94,90,131	2,16,91,876		-3,94,90,131
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2,92,000	14,20,586		2,93,21,672
Total increase (decrease) through transfers and other changes, property, plant and equipment	2,92,000	14,20,586		2,93,21,672
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,32,23,742	2,83,58,246		36,24,959
Total disposals and retirements, property, plant and equipment	1,32,23,742	2,83,58,246		36,24,959
Total increase (decrease) in property, plant and equipment	2,65,58,389	-52,45,784		-1,34,66,204
Property, plant and equipment at end of period	6,11,80,550	3,46,22,161	3,98,67,945	6,13,99,845



## 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]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	42,74,061		3,27,214	42,74,061
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,16,91,876			
Total Depreciation property plant and equipment	-2,16,91,876			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	6,45,19,268		2,96,13,672	6,59,39,854
Total increase (decrease) through transfers and other changes, property, plant and equipment	6,45,19,268		2,96,13,672	6,59,39,854
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	52,60,741		1,68,48,701	3,36,18,987
Total disposals and retirements, property, plant and equipment	52,60,741		1,68,48,701	3,36,18,987
Total increase (decrease) in property, plant and equipment	4,18,40,712		1,30,92,185	3,65,94,928
Property, plant and equipment at end of period	7,48,66,049	3,30,25,337	12,25,80,395	10,94,88,210

## 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]	Motor vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2018		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3,94,90,131	2,16,91,876	
Total Depreciation property plant and equipment		3,94,90,131	2,16,91,876	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2,92,000	14,20,586	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2,92,000	14,20,586	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,32,23,742	2,83,58,246	
Total disposals and retirements, property, plant and equipment		1,32,23,742	2,83,58,246	
Total increase (decrease) in property, plant and equipment		2,65,58,389	-52,45,784	
Property, plant and equipment at end of period	7,28,93,282	6,11,80,550	3,46,22,161	3,98,67,945

## 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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Motor vehicles [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Motor vehicles [Member]			
	Assets held under lease [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]				
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		3,27,214	42,74,061	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3,94,90,131	-2,16,91,876	
Total Depreciation property plant and equipment		-3,94,90,131	-2,16,91,876	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2,93,21,672	6,45,19,268	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2,93,21,672	6,45,19,268	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		36,24,959	52,60,741	
Total disposals and retirements, property, plant and equipment		36,24,959	52,60,741	
Total increase (decrease) in property, plant and equipment		-1,34,66,204	4,18,40,712	
Property, plant and equipment at end of period	0	6,13,99,845	7,48,66,049	3,30,25,337

## 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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	3,27,214	42,74,061		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3,94,90,131
Total Depreciation property plant and equipment				3,94,90,131
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2,96,13,672	6,59,39,854		2,92,000
Total increase (decrease) through transfers and other changes, property, plant and equipment	2,96,13,672	6,59,39,854		2,92,000
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,68,48,701	3,36,18,987		1,32,23,742
Total disposals and retirements, property, plant and equipment	1,68,48,701	3,36,18,987		1,32,23,742
Total increase (decrease) in property, plant and equipment	1,30,92,185	3,65,94,928		2,65,58,389
Property, plant and equipment at end of period	12,25,80,395	10,94,88,210	7,28,93,282	6,11,80,550

## 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]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			27,64,520	5,96,071
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,16,91,876		-1,20,64,716	-77,98,994
Total Depreciation property plant and equipment	2,16,91,876		-1,20,64,716	-77,98,994
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	14,20,586		51,01,327	1,75,15,151
Total increase (decrease) through transfers and other changes, property, plant and equipment	14,20,586		51,01,327	1,75,15,151
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,83,58,246		2,09,576	61,715
Total disposals and retirements, property, plant and equipment	2,83,58,246		2,09,576	61,715
Total increase (decrease) in property, plant and equipment	-52,45,784		-44,08,445	1,02,50,513
Property, plant and equipment at end of period	3,46,22,161	3,98,67,945	1,64,83,422	2,08,91,867

## 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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		27,64,520	5,96,071	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		58,87,558	1,77,11,547	
Total increase (decrease) through transfers and other changes, property, plant and equipment		58,87,558	1,77,11,547	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,19,407	5,38,900	
Total disposals and retirements, property, plant and equipment		2,19,407	5,38,900	
Total increase (decrease) in property, plant and equipment		84,32,671	1,77,68,718	
Property, plant and equipment at end of period	1,06,41,354	5,23,46,984	4,39,14,313	2,61,45,595



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

..(54)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			Assets held under lease [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,20,64,716	77,98,994		0
Total Depreciation property plant and equipment	1,20,64,716	77,98,994		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	7,86,231	1,96,396		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	7,86,231	1,96,396		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9,831	4,77,185		0
Total disposals and retirements, property, plant and equipment	9,831	4,77,185		0
Total increase (decrease) in property, plant and equipment	1,28,41,116	75,18,205		0
Property, plant and equipment at end of period	3,58,63,562	2,30,22,446	1,55,04,241	0

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

..(55)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

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

..(56)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			0	0	
Total Depreciation property plant and equipment			0	0	
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	
Total disposals and retirements, property, plant and equipment			0	0	
Total increase (decrease) in property, plant and equipment			0	0	
Property, plant and equipment at end of period		0	0	0	0

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

..(57)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	27,64,520	5,96,071		27,64,520
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,20,64,716	-77,98,994		
Total Depreciation property plant and equipment	-1,20,64,716	-77,98,994		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	51,01,327	1,75,15,151		58,87,558
Total increase (decrease) through transfers and other changes, property, plant and equipment	51,01,327	1,75,15,151		58,87,558
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,09,576	61,715		2,19,407
Total disposals and retirements, property, plant and equipment	2,09,576	61,715		2,19,407
Total increase (decrease) in property, plant and equipment	-44,08,445	1,02,50,513		84,32,671
Property, plant and equipment at end of period	1,64,83,422	2,08,91,867	1,06,41,354	5,23,46,984

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

..(58)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	5,96,071			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,20,64,716	77,98,994
Total Depreciation property plant and equipment			1,20,64,716	77,98,994
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1,77,11,547		(A) 7,86,231	(B) 1,96,396
Total increase (decrease) through transfers and other changes, property, plant and equipment	1,77,11,547		7,86,231	1,96,396
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5,38,900		9,831	4,77,185
Total disposals and retirements, property, plant and equipment	5,38,900		9,831	4,77,185
Total increase (decrease) in property, plant and equipment	1,77,68,718		1,28,41,116	75,18,205
Property, plant and equipment at end of period	4,39,14,313	2,61,45,595	3,58,63,562	2,30,22,446

(A) Additions due to new acquisition

(B) Additions due to new acquisition

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

..(59)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [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]				
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		2,09,979	22,88,802	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,12,88,143	-1,09,12,883	
Total Depreciation property plant and equipment		-1,12,88,143	-1,09,12,883	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		84,70,524	44,11,464	
Total increase (decrease) through transfers and other changes, property, plant and equipment		84,70,524	44,11,464	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6,28,882	1,43,371	
Total disposals and retirements, property, plant and equipment		6,28,882	1,43,371	
Total increase (decrease) in property, plant and equipment		-32,36,522	-43,55,988	
Property, plant and equipment at end of period	1,55,04,241	1,27,36,017	1,59,72,539	2,03,28,527

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

..(60)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	2,09,979	22,88,802		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,12,88,143
Total Depreciation property plant and equipment				1,12,88,143
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	85,68,636	52,29,474		98,112
Total increase (decrease) through transfers and other changes, property, plant and equipment	85,68,636	52,29,474		98,112
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8,11,751	7,35,650		1,82,869
Total disposals and retirements, property, plant and equipment	8,11,751	7,35,650		1,82,869
Total increase (decrease) in property, plant and equipment	79,66,864	67,82,626		1,12,03,386
Property, plant and equipment at end of period	6,62,49,757	5,82,82,893	5,15,00,267	5,35,13,740

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

..(61)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,09,12,883		0	0
Total Depreciation property plant and equipment	1,09,12,883		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	8,18,010		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	8,18,010		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5,92,279		0	0
Total disposals and retirements, property, plant and equipment	5,92,279		0	0
Total increase (decrease) in property, plant and equipment	1,11,38,614		0	0
Property, plant and equipment at end of period	4,23,10,354	3,11,71,740	0	0



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

..(62)

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]	Carrying amount [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Gross carrying amount [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Acquisitions through business combinations, property, plant and equipment			0	0	
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	
Total disposals and retirements, property, plant and equipment			0	0	
Total increase (decrease) in property, plant and equipment			0	0	
Property, plant and equipment at end of period		0	0	0	0

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

..(63)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Assets held under lease [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				2,09,979
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-1,12,88,143
Total Depreciation property plant and equipment	0	0		-1,12,88,143
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		84,70,524
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		84,70,524
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		6,28,882
Total disposals and retirements, property, plant and equipment	0	0		6,28,882
Total increase (decrease) in property, plant and equipment	0	0		-32,36,522
Property, plant and equipment at end of period	0	0	0	1,27,36,017

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

..(64)

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]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	22,88,802		2,09,979	22,88,802
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,09,12,883			
Total Depreciation property plant and equipment	-1,09,12,883			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	44,11,464		85,68,636	52,29,474
Total increase (decrease) through transfers and other changes, property, plant and equipment	44,11,464		85,68,636	52,29,474
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,43,371		8,11,751	7,35,650
Total disposals and retirements, property, plant and equipment	1,43,371		8,11,751	7,35,650
Total increase (decrease) in property, plant and equipment	-43,55,988		79,66,864	67,82,626
Property, plant and equipment at end of period	1,59,72,539	2,03,28,527	6,62,49,757	5,82,82,893

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

..(65)

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 assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2018	Accumulated depreciation and impairment [Member]	
				01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			1,12,88,143	1,09,12,883	
Total Depreciation property plant and equipment			1,12,88,143	1,09,12,883	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through other changes, property, plant and equipment			(A) 98,112	(B) 8,18,010	
Total increase (decrease) through transfers and other changes, property, plant and equipment			98,112	8,18,010	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			1,82,869	5,92,279	
Total disposals and retirements, property, plant and equipment			1,82,869	5,92,279	
Total increase (decrease) in property, plant and equipment			1,12,03,386	1,11,38,614	
Property, plant and equipment at end of period		5,15,00,267	5,35,13,740	4,23,10,354	3,11,71,740

(A) Additions due to new acquisition

(B) Additions due to new acquisition

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

..(66)

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	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	2,91,00,213	1,04,60,443		2,91,00,213
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5,17,41,762	-3,90,26,960		
Total Depreciation property plant and equipment	-5,17,41,762	-3,90,26,960		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	7,72,61,503		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	7,72,61,503		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1,27,157		0
Total disposals and retirements, property, plant and equipment	0	1,27,157		0
Total increase (decrease) in property, plant and equipment	-2,26,41,549	4,85,67,829		2,91,00,213
Property, plant and equipment at end of period	15,79,22,612	18,05,64,161	13,19,96,332	35,46,44,477

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

..(67)

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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	1,04,60,443			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5,17,41,762	3,90,26,960
Total Depreciation property plant and equipment			5,17,41,762	3,90,26,960
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	8,10,80,294		0	38,18,791
Total increase (decrease) through transfers and other changes, property, plant and equipment	8,10,80,294		0	38,18,791
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,35,616		0	2,08,459
Total disposals and retirements, property, plant and equipment	3,35,616		0	2,08,459
Total increase (decrease) in property, plant and equipment	9,12,05,121		5,17,41,762	4,26,37,292
Property, plant and equipment at end of period	32,55,44,264	23,43,39,143	19,67,21,865	14,49,80,103

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

..(68)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		2,91,00,213	1,04,60,443	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	8,10,80,294	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	8,10,80,294	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	3,35,616	
Total disposals and retirements, property, plant and equipment		0	3,35,616	
Total increase (decrease) in property, plant and equipment		2,91,00,213	9,12,05,121	
Property, plant and equipment at end of period	10,23,42,811	35,46,44,477	32,55,44,264	23,43,39,143

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

..(69)

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	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				2,91,00,213
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,17,41,762	3,90,26,960		-5,17,41,762
Total Depreciation property plant and equipment	5,17,41,762	3,90,26,960		-5,17,41,762
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	38,18,791		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	38,18,791		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	2,08,459		0
Total disposals and retirements, property, plant and equipment	0	2,08,459		0
Total increase (decrease) in property, plant and equipment	5,17,41,762	4,26,37,292		-2,26,41,549
Property, plant and equipment at end of period	19,67,21,865	14,49,80,103	10,23,42,811	15,79,22,612



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

..(70)

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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	1,04,60,443		2,91,00,213	1,04,60,443
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3,90,26,960			
Total Depreciation property plant and equipment	-3,90,26,960			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	7,72,61,503		0	8,10,80,294
Total increase (decrease) through transfers and other changes, property, plant and equipment	7,72,61,503		0	8,10,80,294
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,27,157		0	3,35,616
Total disposals and retirements, property, plant and equipment	1,27,157		0	3,35,616
Total increase (decrease) in property, plant and equipment	4,85,67,829		2,91,00,213	9,12,05,121
Property, plant and equipment at end of period	18,05,64,161	13,19,96,332	35,46,44,477	32,55,44,264

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

..(71)

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]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5,17,41,762	3,90,26,960	
Total Depreciation property plant and equipment		5,17,41,762	3,90,26,960	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	38,18,791	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	38,18,791	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	2,08,459	
Total disposals and retirements, property, plant and equipment		0	2,08,459	
Total increase (decrease) in property, plant and equipment		5,17,41,762	4,26,37,292	
Property, plant and equipment at end of period	23,43,39,143	19,67,21,865	14,49,80,103	10,23,42,811

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

..(72)

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	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical Installation	Electrical Installation		Electrical Installation
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	2,91,00,213	1,04,60,443		2,91,00,213
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5,17,41,762	-3,90,26,960		
Total Depreciation property plant and equipment	-5,17,41,762	-3,90,26,960		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	7,72,61,503		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	7,72,61,503		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1,27,157		0
Total disposals and retirements, property, plant and equipment	0	1,27,157		0
Total increase (decrease) in property, plant and equipment	-2,26,41,549	4,85,67,829		2,91,00,213
Property, plant and equipment at end of period	15,79,22,612	18,05,64,161	13,19,96,332	35,46,44,477

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

..(73)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical Installation		Electrical Installation	Electrical Installation
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	1,04,60,443			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5,17,41,762	3,90,26,960
Total Depreciation property plant and equipment			5,17,41,762	3,90,26,960
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	8,10,80,294		0	38,18,791
Total increase (decrease) through transfers and other changes, property, plant and equipment	8,10,80,294		0	38,18,791
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,35,616		0	2,08,459
Total disposals and retirements, property, plant and equipment	3,35,616		0	2,08,459
Total increase (decrease) in property, plant and equipment	9,12,05,121		5,17,41,762	4,26,37,292
Property, plant and equipment at end of period	32,55,44,264	23,43,39,143	19,67,21,865	14,49,80,103

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

..(74)

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]	Accumulated depreciation and impairment [Member]
	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	10,23,42,811

**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]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Cost of Leasehold Land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.	Cost of Leasehold Land has been amortized over the remaining lease period commencing from the date of commercial production/activities on the respective land.
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]	Land [Member]		Buildings [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down value method	Written down value method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Infinite	Infinite	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]	Factory building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant. The estimated useful life of the tangible assets of Solar Plant is taken as 25 years.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant. The estimated useful life of the tangible assets of Solar Plant is taken as 25 years.
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]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down value method	(A) Written down value method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant. The estimated useful life of the tangible assets of Solar Plant is taken as 25 years.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant. The estimated useful life of the tangible assets of Solar Plant is taken as 25 years.	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Footnotes**

(A) Plant &amp; Machinery and Electrical installation

**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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down value method	Written down value method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.	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]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.
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]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.
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]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant.
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]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(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 assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Written down value method	Written down value method
Useful lives or depreciation rates, property, plant and equipment	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant. The estimated useful life of the tangible assets of Solar Plant is taken as 25 years.	As defined in Schedule II of the Companies Act, 2013 except for tangible assets of Solar Plant. The estimated useful life of the tangible assets of Solar Plant is taken as 25 years.
Whether property, plant and equipment are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]	Textual information (34) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	



## Textual information (34)

## Disclosure of property, plant and equipment [Text Block]

PROPERTY,  
PLANT &  
EQUIPMENT

PARTICULARS	GROSS BLOCK		Additions due to new acquisition	Additions	Deduction and adjustments	A 31	
	AS 1.04.2018	AT					
Property, Plant and Equipment							
Freehold Land	1,16,02,870		1,01,73,770	-	-	2,1	
Leasehold Land	1,37,28,01,280		-	-	1,11,51,475	1,3	
Building	2,24,31,39,244		2,97,47,456	22,14,94,878.00	92,52,476	2,4	
Computer	5,15,00,267		22,88,802	52,29,474.00	7,35,650	5,8	
Furniture & Fixtures	10,09,68,481		3,74,960	95,16,610.00		11	
Office Equipments	2,61,45,595		5,96,071	1,77,11,547.00	5,38,900	4,3	
Plant & Machinery	4,64,85,86,583		10,40,63,218	2,49,36,84,275.00	13,94,88,389	7,1	
Vehicle	7,28,93,282		42,74,061	6,59,39,854.00	3,36,18,987	10	
Electrical Installation	23,43,39,143		1,04,60,443	8,10,80,294.00	3,35,616	32	
Total	8,76,19,76,745		16,19,78,781	2,89,46,56,932.00	19,51,21,493	11	
PARTICULARS	GROSS BLOCK		Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	A 31
	AS 1.04.2019	AT					
Property, Plant and Equipment							
Freehold Land	2,17,76,640		37,30,385	-	-		2,5
Leasehold Land	1,36,16,49,805		62,36,73,748	-	86,71,42,596	13,15,75,646	2,7
Building	2,48,51,29,102		2,52,69,651	5,55,54,662	55,29,99,354	4,76,00,162	3,0
Computer	5,82,82,893		2,09,979	10,21,970	75,46,666	8,11,751	6,6
Furniture & Fixtures	11,08,60,051		6,20,621	3,48,978	37,00,098	2,46,231	11
Office Equipments	4,39,14,313		27,64,520	12,83,980	46,03,578	2,19,407	5,2
Plant & Machinery	7,10,68,45,687		13,13,97,545	29,47,42,237	1,69,59,80,923	19,36,77,260	9,0
Vehicle	10,94,88,210		3,27,214	1,58,22,982	1,37,90,690	1,68,48,701	12
Electrical Installation	32,55,44,264		-	(53,86,140)	3,44,86,353	-	35

## Right to Use

Building			16,98,71,360			16
	11,62,34,90,965	78,79,93,663	36,33,88,669	3,35,01,21,618	39,09,79,158	15

NOTES TO  
THE  
FINANCIAL  
STATEMENTS

- i. Borrowing cost capitalised during the year year Rs. 11,34,589/- (Previous year Rs.Nil) to the respected Qualifying Assets
- ii. The management has technically reviewed the estimated useful life of the tangible assets of solar plant (comprises Building, Plant & Machinery and Electrical Installation) as 25 Years which is different from the those prescribed under the Part C of the Schedule -II of the Companies Act, 2013.
- iii. Refer to Note No. 43 for disclosure of contractual commitment for acquisition of property, plant and equipment.
- iv. Leasehold Land relates to: (a) 19100 sqm approx. land at Sector 63, NOIDA taken on lease for a period of 99 years in the year 1988. (b) 9000 sqm approx. land at Sector 63, NOIDA taken on lease for a period of 99 years in the year 1990. (c.) 14328 sqm approx. land at Sector 65, NOIDA taken on lease for a period of 99 years in the year 1994. (d) 50829 sqm approx land at Sector 67, NOIDA taken on lease for a period of 99 years in the year 1995. (e) 1800 sqm approx land at Sector 63, NOIDA taken on lease for a period of 99 years in the year 1995. (f) 4763 sqm approx land at Sector 62, NOIDA taken on lease for a period of 99 years in the year 1996. (g) 42900 sqm approx land at Rudrapur, Uttaranchal taken on lease for a period of 99 years in the year 1996. (h) 40723 sqm approx land at Sector 68, NOIDA taken on lease for a period of 99 years in the year 1999. (i) 500 sqm approx land at Greater NOIDA taken on lease for a period of 99 years in the year 2001. (j) 11928 sqm approx land at Sector 68, NOIDA taken on lease for a period of 99 years in the year 2012 (k) 209929 sqm land at Greater NOIDA taken on leave for a period of 90 in the year 2017-18.
- v. Refer Note 18 & 22 for the details in respect of certain property, plant and equipments hypothecated/mortgaged as security for borrowing.

CAPITAL  
WORK IN  
PROGRESS

Description	As at 31.03.2020	As at 31.03.2019
Capital Work-in-progress	4,46,37,14,281	3,79,98,28,707
Total	4,46,37,14,281	3,79,98,28,707

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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****Disclosure of detailed information about investment property [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	1			
	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	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Freehold Land - Residential	Freehold Land - Residential		Freehold Land - Residential
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0	0		
Additions from acquisitions, investment property	0	0		
Total additions other than through business combinations, investment property	0	0		
Acquisitions through business combinations, investment property	0	0		
Increase (decrease) through net exchange differences, investment property	0	0		
Depreciation, investment property				0
Disposals, investment property	0	86,12,90,155		
Total increase (decrease) in investment property	0	-86,12,90,155		0
Investment property at end of period	0		86,12,90,155	0

**Disclosure of detailed information about investment property [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	1		2	
	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Freehold Land - Residential		Building - Residential	Building - Residential
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property	0			
Increase (decrease) through other changes, investment property				-35,40,775
Total increase (decrease) in investment property	0		0	-35,40,775
Investment property at end of period	0	0	2,76,51,362	2,76,51,362

## Disclosure of detailed information about investment property [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	2			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
31/03/2018			01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property		Building -Residential	Building -Residential	
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property		10,94,157	15,38,832	
Disposals, investment property			18,47,364	
Total increase (decrease) in investment property		10,94,157	-3,08,532	
Investment property at end of period	3,11,92,137	54,90,354	43,96,197	47,04,729

## Disclosure of detailed information about investment property [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	3			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		
01/04/2019 to 31/03/2020		01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Building -Commerical	Building -Commerical		Building -Commerical
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0	0		
Additions from acquisitions, investment property	0	0		
Total additions other than through business combinations, investment property	0	0		
Depreciation, investment property				12,12,258
Disposals, investment property	16,99,42,503	0		1,18,82,380
Increase (decrease) through other changes, investment property	0	0		0
Total increase (decrease) in investment property	-16,99,42,503	0		-1,06,70,122
Investment property at end of period	0	16,99,42,503	16,99,42,503	0

**Disclosure of detailed information about investment property [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	3	
	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Building -Commerical	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	37,69,795	
Disposals, investment property	0	
Increase (decrease) through other changes, investment property	0	
Total increase (decrease) in investment property	37,69,795	
Investment property at end of period	1,06,70,122	69,00,327

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]	Textual information (35) [See below]	
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.	Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.
Useful lives or depreciation rates, investment property, cost model	Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.	Investment Properties are depreciated on written down value method based on expected life span of assets which is in accordance with Schedule II of Companies Act, 2013.

## Textual information (35)

## Disclosure of investment property [Text Block]

INVESTMENT PROPERTY PARTICULARS	GROSS BLOCK			Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	AS / 31.03.2
	AS	AT	1.04.2018					
Freehold Land - Residential	86,12,90,155						86,12,90,155	-
Building -Residential	3,11,92,137						35,40,775	2,76,51
Building -Commerical	16,99,42,503							16,99,4
	1,06,24,24,795					-	86,48,30,930	19,75,9
INVESTMENT PROPERTY PARTICULARS	GROSS BLOCK			Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	AS / 31.03.2
	AS	AT	1.04.2019					
Freehold Land - Residential	-							-
Building -Residential	2,76,51,362							2,76,51
Building -Commerical	16,99,42,503						16,99,42,503	-
		19,75,93,865				-	16,99,42,503	2,76,51
i) Amount Recognised in Profit & Loss for Investment Properties								
Particular	As			At 31st March, 2020			As At 31st March, 2019	
Rental Income				1,30,21,274			2,14,61,348	
Direct Operating Expenses				(22,08,17,915)			6,32,73,912	
Profit from Investment Properties Before Depreciation				23,38,39,189			(4,18,12,564)	
Depreciation				23,06,415			53,08,627	
Profit from Investment Properties				23,15,32,774			(4,71,21,191)	
ii) The Manament has determined that the investment properties consist of two class of assets - commercial and residential- based on the								

nature ,  
characteristics  
and risks of each  
property.

iii) Fair Value

Particular	As At 31st March, 2020	As At 31st March, 2019
Commerical	-	25,25,00,000
Residential	3,10,00,000	3,10,00,000
	3,10,00,000	28,35,00,000

Estimation of  
Fair Value

The fair values  
of investment  
properties have  
determined by  
independent  
valuer who  
holds recognised  
and relevant  
professional  
qualification.

The Main input  
used are rental

- vi growth rates,  
terminal yields  
and discount  
rates based on  
comparable  
transactions and  
industry data.  
All resulting fair  
value estimates  
for investment  
properties are  
included in level  
2.

v The Company has no restriction on the realisability of its investment properties

vi The Company has no contractual obligations to purchase, construct or develop investment properties and for enhancements.

**[400800] Notes - Goodwill****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill			0	0
Increase (decrease) through other changes, goodwill			(A) 134,05,36,577	(B) 12,79,55,155
Total increase (decrease) through transfers and other changes, goodwill			134,05,36,577	12,79,55,155
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill			0	0
Retirements, goodwill			0	0
Total disposals and retirements, goodwill			0	0
Decrease through classified as held for sale, goodwill			0	0
Decrease through loss of control of subsidiary, goodwill			(C) 7,25,62,582	0
Subsequent recognition of deferred tax assets, goodwill			0	0
Total increase (decrease) in goodwill			126,79,73,995	12,79,55,155
Goodwill at end of period	146,47,84,378	19,68,10,383	148,19,94,411	21,40,20,416

(A) Addition during the year

(B) Addition during the year

(C) Deductions and Adjustment



## Disclosure of reconciliation of changes in goodwill [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill		0	0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill		0	0	
Increase (decrease) through other changes, goodwill		0	0	
Total increase (decrease) through transfers and other changes, goodwill		0	0	
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill		0	0	
Retirements, goodwill		0	0	
Total disposals and retirements, goodwill		0	0	
Decrease through classified as held for sale, goodwill		0	0	
Decrease through loss of control of subsidiary, goodwill		0	0	
Subsequent recognition of deferred tax assets, goodwill		0	0	
Total increase (decrease) in goodwill		0	0	
Goodwill at end of period	8,60,65,261	1,72,10,033	1,72,10,033	1,72,10,033

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of goodwill [TextBlock]	Textual information (36) [See below]	
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]		
Disposals and retirements, Goodwill [Abstract]		
Goodwill at end of period	146,47,84,378	19,68,10,383

## Textual information (36)

## Disclosure of goodwill [Text Block]

## GOODWILL

Reconciliation  
of Carrying  
Amount

Description	Gross Carrying Amount		Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	Accumulated Depreciation	
	AS 1.04.2018	AT					AS 31.03.2019	AT 1.04.2018
Goodwill	8,60,65,261				12,79,55,155		21,40,20,416	1,72,10,033
	8,60,65,261				12,79,55,155	-	21,40,20,416	1,72,10,033

Description	Gross Carrying Amount		Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	Accumulated Depreciation	
	AS 1.04.2019	AT					AS 31.03.2020	AT 1.04.2019
Goodwill	21,40,20,416				1,34,05,36,577	7,25,62,582	1,48,19,94,411	1,72,10,033
	21,40,20,416	-		-	1,34,05,36,577	7,25,62,582	1,48,19,94,411	1,72,10,033

## [400900] Notes - Other intangible assets

## 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]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about 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	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Textual information (37) [See below]	Textual information (38) [See below]
Whether other intangible assets are stated at revalued amount	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			5,67,55,103	27,21,85,462
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Revaluation increase (decrease), other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes			3,26,757	0
Total increase (decrease) through transfers and other changes, Other intangible assets			3,26,757	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets			0	0
Decrease through classified as held for sale			0	0
Decrease through loss of control of subsidiary			0	0
Total increase (decrease) in Other intangible assets			5,70,81,860	27,21,85,462
Other intangible assets at end of period	18,60,70,620	26,40,70,604	36,03,52,890	30,32,71,030

## 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]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2018		01/04/2019 to 31/03/2020	01/04/2018 to 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		13,46,08,859	2,85,22,430	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		4,72,985	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		4,72,985	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		13,50,81,844	2,85,22,430	
Other intangible assets at end of period	3,10,85,568	17,42,82,270	3,92,00,426	1,06,77,996

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	4,86,29,803	6,25,000		4,86,29,803
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-4,34,35,543	-1,58,34,891		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	-1,46,228	0		3,26,757
Total increase (decrease) through transfers and other changes, Other intangible assets	-1,46,228	0		3,26,757
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	50,48,032	-1,52,09,891		4,89,56,560
Other intangible assets at end of period	1,02,45,713	51,97,681	2,04,07,572	8,06,67,128

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	6,25,000			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			4,34,35,543	1,58,34,891
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		4,72,985	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		4,72,985	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	6,25,000		4,39,08,528	1,58,34,891
Other intangible assets at end of period	3,17,10,568	3,10,85,568	7,04,21,415	2,65,12,887

## 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]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		4,86,29,803	6,25,000	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-4,34,35,543	-1,58,34,891	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		-1,46,228	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		-1,46,228	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		50,48,032	-1,52,09,891	
Other intangible assets at end of period	1,06,77,996	1,02,45,713	51,97,681	2,04,07,572



## 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] Sub classes of other intangible assets [Axis]	Computer software [Member]			
	Intangible assets other than internally generated [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	(A) 4,86,29,803	(B) 6,25,000		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				4,34,35,543
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	(C) 3,26,757	0		(D) 4,72,985
Total increase (decrease) through transfers and other changes, Other intangible assets	3,26,757	0		4,72,985
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	4,89,56,560	6,25,000		4,39,08,528
Other intangible assets at end of period	8,06,67,128	3,17,10,568	3,10,85,568	7,04,21,415

(A) Addition during the year

(B) Addition during the year

(C) Adjustment

(D) Adjustment

## 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]		Copyrights, patents and other operating rights [Member]	
	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about 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			81,25,300	27,15,60,462
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1,58,34,891		-9,11,73,316	-1,26,87,539
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,58,34,891		-8,30,48,016	25,88,72,923
Other intangible assets at end of period	2,65,12,887	1,06,77,996	17,58,24,907	25,88,72,923

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		81,25,300	27,15,60,462	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		81,25,300	27,15,60,462	
Other intangible assets at end of period	0	27,96,85,762	27,15,60,462	0

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about 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				81,25,300
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	9,11,73,316	1,26,87,539		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	9,11,73,316	1,26,87,539		81,25,300
Other intangible assets at end of period	10,38,60,855	1,26,87,539	0	27,96,85,762

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	27,15,60,462			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			9,11,73,316	1,26,87,539
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	27,15,60,462		9,11,73,316	1,26,87,539
Other intangible assets at end of period	27,15,60,462	0	10,38,60,855	1,26,87,539

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		81,25,300	27,15,60,462	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-9,11,73,316	-1,26,87,539	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-8,30,48,016	25,88,72,923	
Other intangible assets at end of period	0	17,58,24,907	25,88,72,923	0

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [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	01/04/2018 to 31/03/2019	31/03/2018	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				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	81,25,300	27,15,60,462		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				9,11,73,316
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	81,25,300	27,15,60,462		9,11,73,316
Other intangible assets at end of period	27,96,85,762	27,15,60,462	0	10,38,60,855

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about 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			81,25,300	27,15,60,462
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1,26,87,539		-9,11,73,316	-1,26,87,539
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,26,87,539		-8,30,48,016	25,88,72,923
Other intangible assets at end of period	1,26,87,539	0	17,58,24,907	25,88,72,923



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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about 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		(A) 81,25,300	(B) 27,15,60,462	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		81,25,300	27,15,60,462	
Other intangible assets at end of period	0	27,96,85,762	27,15,60,462	0

(A) Addition during the year

(B) Addition during the year

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about 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	9,11,73,316	1,26,87,539	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through transfers, other intangible assets	0	0	
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	9,11,73,316	1,26,87,539	
Other intangible assets at end of period	10,38,60,855	1,26,87,539	0

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]	Textual information (39) [See below]	
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

## Textual information (37)

## Useful lives or amortisation rates, other intangible assets

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives. The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

## Textual information (38)

## Useful lives or amortisation rates, other intangible assets

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortized on a straight-line basis over the period of their expected useful lives. The amortization period for finite-life intangible assets is reviewed at each financial year end and adjusted prospectively, if appropriate.

## Textual information (39)

## Disclosure of other intangible assets [Text Block]

OTHER  
INTANGIBLE  
ASSETSReconciliation  
of Carrying  
Amount

Description	Gross Carrying Amount		Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	Accumulated Depreciation	
	AS 1.04.2018	AT 1.04.2018					AS 31.03.2019	AT 1.04.2018
Computer Software	3,10,85,568				6,25,000		3,17,10,568	1,06,77,996.00
Intellectual Property					271560462		27,15,60,462	-
	3,10,85,568				27,21,85,462	-	30,32,71,030	1,06,77,996

Description	Gross Carrying Amount		Additions due to new acquisition	Adjustment	Additions	Deduction and adjustments	Accumulated Depreciation	
	AS 1.04.2019	AT 1.04.2019					AS 31.03.2020	AT 1.04.2019
Computer Software	3,17,10,568			3,26,757	4,86,29,803		8,06,67,128	2,65,12,887
Intellectual Property	27,15,60,462				81,25,300		27,96,85,762	1,26,87,539
	30,32,71,030	-		3,26,757	5,67,55,103	-	36,03,52,890	3,92,00,426

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Company does not have any Biological Assets	Company does not have any Biological Assets
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Company does not have any Biological Assets	Company does not have any Biological Assets

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	757,91,80,313	766,84,53,616	757,91,80,313	766,84,53,616
Financial liabilities, at fair value	757,91,80,313	766,84,53,616	(A) 757,91,80,313	(B) 766,84,53,616

**Footnotes**

(A) Non-Current Liabilities Financial Liabilities measured at Amortised Cost - Borrowings 99,10,27,734 - Other financial liabilities 23,05,37,538 Current Liabilities Financial Liabilities measured at Amortised Cost - Borrowings 3,02,16,18,469 - Trade and Other Payables -due to Small and Mirco Enterprises 8,28,73,490 -due to Others 84,70,35,082 - Other Financial Liabilities 2,40,60,88,000

(B) Non-Current Liabilities Financial Liabilities measured at Amortised Cost - Borrowings 80,22,49,997 - Other financial liabilities 52,60,642 Current Liabilities Financial Liabilities measured at Amortised Cost - Borrowings 2,54,54,54,284 - Trade and Other Payables -due to Small and Mirco Enterprises 82,88,15,685 -due to Others 1,74,33,36,504 - Other Financial Liabilities 1,74,33,36,504

**Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	665,95,86,300	654,43,25,371	214,47,77,652	141,90,67,634
Financial assets, at fair value	665,95,86,300	654,43,25,371	214,47,77,652	141,90,67,634
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, classified as held for trading, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,26,93,298	3,14,335	2,26,93,298	3,14,335
Financial assets, at fair value	2,26,93,298	3,14,335	2,26,93,298	3,14,335
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Fair Value through Other Comprehensive Income - Other Investments - Quoted Shares	Fair Value through Other Comprehensive Income - Other Investments - Quoted Shares

## Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	107,39,22,016	46,54,71,373	104,81,62,338	95,32,81,926
Financial assets, at fair value	107,39,22,016	46,54,71,373	104,81,62,338	95,32,81,926
Description of other financial assets at fair value class	Financial Assets measured at Amortised Cost - Investment in Associates	Financial Assets measured at Amortised Cost - Investment in Associates	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]	Equity investments [Member]		Other financial assets at fair value class [Member]	
	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	104,81,62,338	95,32,81,926	451,48,08,648	512,52,57,737
Financial assets, at fair value	104,81,62,338	95,32,81,926	451,48,08,648	512,52,57,737
Description of other financial assets at fair value class	Fair Value through Other Comprehensive Income - Other Investments - Unquoted Shares	Fair Value through Other Comprehensive Income - Other Investments - Unquoted Shares	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	103,00,26,555	105,37,02,693	103,00,26,555	105,37,02,693
Financial assets, at fair value	103,00,26,555	105,37,02,693	103,00,26,555	105,37,02,693
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]		Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	103,00,26,555	105,37,02,693	6,70,06,000	6,70,06,000
Financial assets, at fair value	103,00,26,555	105,37,02,693	6,70,06,000	6,70,06,000
Description of other financial assets at fair value class	Fair Value through Other Comprehensive Income - Other Investments - Mutual Funds	Fair Value through Profit & Loss Account - Other Investments - Mutual Funds	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]		Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,70,06,000	6,70,06,000	89,55,55,588	61,56,25,401
Financial assets, at fair value	6,70,06,000	6,70,06,000	89,55,55,588	61,56,25,401
Description of other financial assets at fair value class	Amortised cost - Other Investments - Debenture	Amortised cost - Other Investments - Debenture	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 3 [Member]		Other financial assets at fair value class 4 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	89,55,55,588	61,56,25,401	8,85,74,029	2,51,00,365
Financial assets, at fair value	89,55,55,588	61,56,25,401	8,85,74,029	2,51,00,365
Description of other financial assets at fair value class	Financial Assets measured at Amortised Cost and Loans and Advances	Financial Assets measured at Amortised Cost and Loans and Advances	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 4 [Member]		Other financial assets at fair value class 5 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,85,74,029	2,51,00,365	120,84,56,870	100,38,48,950
Financial assets, at fair value	8,85,74,029	2,51,00,365	120,84,56,870	100,38,48,950
Description of other financial assets at fair value class	Financial Assets measured at Amortised Cost - Deposits with Banks	Financial Assets measured at Amortised Cost - Deposits with Banks	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 5 [Member]		Other financial assets at fair value class 6 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	120,84,56,870	100,38,48,950	53,54,32,815	122,10,40,770
Financial assets, at fair value	120,84,56,870	100,38,48,950	53,54,32,815	122,10,40,770
Description of other financial assets at fair value class	Current Financial Assets measured at Amortised Cost - Trade and Other Receivables	Current Financial Assets measured at Amortised Cost - Trade and Other Receivables	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 6 [Member]		Other financial assets at fair value class 7 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	53,54,32,815	122,10,40,770	66,95,94,005	14,02,04,922
Financial assets, at fair value	53,54,32,815	122,10,40,770	66,95,94,005	14,02,04,922
Description of other financial assets at fair value class	Current Financial Assets measured at Amortised Cost - Cash and Cash Equivalents	Current Financial Assets measured at Amortised Cost - Cash and Cash Equivalents	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 7 [Member]		Other financial assets at fair value class 8 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	66,95,94,005	14,02,04,922	2,01,62,786	99,87,28,636
Financial assets, at fair value	66,95,94,005	14,02,04,922	2,01,62,786	99,87,28,636
Description of other financial assets at fair value class	Current Assets - Financial Assets measured at Amortised Cost - Loans	Current Assets - Financial Assets measured at Amortised Cost - Loans	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 8 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	2,01,62,786	99,87,28,636
Financial assets, at fair value	2,01,62,786	99,87,28,636
Description of other financial assets at fair value class	Current Assets - Financial Assets measured at Amortised Cost - Other Financial Assets	Current Assets - Financial Assets measured at Amortised Cost - Other Financial Assets

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]	Textual information (40) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	(A) -19,59,41,492	(B) 15,95,87,069
Disclosure of credit risk [TextBlock]	Textual information (41) [See below]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (42) [See below]	
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

(A) - Change in Fair value of Equity Instruments : -195941492

(B) - Change in Fair value of Equity Instruments : 159587069



## Textual information (40)

## Disclosure of financial instruments [Text Block]

## Financial Instruments

## A Accounting Classifications and Fair Values

The fair value of the assets and liabilities are included at the amount at which the

- i) instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.
- ii) The following methods and assumptions were used to estimate the fair values:
- a) Fair Value of cash and short-term deposits, trade and other short term receivables, trade payables, other current liabilities, short term loans from banks and other financial instruments approximate their carrying amounts largely due to the short term maturities of these instruments
- b) The management considers that the carrying amounts of financial assets and financial liabilities recognised in the Consolidated financial instruments approximate their fair values.

The carrying amounts and fair values of financial instruments by class are as follows:

Particulars	Note	(Amount in Rupees )	
		Carrying value /Fair value As at 31st March , 2020	As at 31st March , 2019
<b>Non-Current Assets</b>			
<b>Financial Assets measured at Fair Value</b>			
<b>Investments measured at Fair Value through Other Comprehensive Income</b>			
- Other Investments - Quoted Shares	4	2,26,93,298	3,14,335
- Other Investments - Mutual Funds *	4	1,03,00,26,555	1,05,37,02,693
- Other Investments - Unquoted Shares	4	1,04,81,62,338	95,32,81,926
<b>Amortised cost</b>			
- Other Investments - Debenture	4	6,70,06,000	6,70,06,000
<b>Financial Assets measured at Amortised Cost</b>			
- Investment in Associates	3	1,07,39,22,016	46,54,71,373
- Loans and Advances	5	89,55,55,588	61,56,25,401
- Deposits with Banks	6	8,85,74,029	2,51,00,365
(* Mutual Fund based on non listed entity )			
<b>Current Assets</b>			
<b>Financial Assets measured at Amortised Cost</b>			
- Trade and Other Receivables	10	1,20,84,56,870	1,00,38,48,950
- Cash and Cash Equivalents	11	53,54,32,815	1,22,10,40,770
- Loans	12	66,95,94,005	14,02,04,922
- Other Financial Assets	13	2,01,62,786	99,87,28,636
<b>Non-Current Liabilities</b>			
<b>Financial Liabilities measured at Amortised Cost</b>			

- Borrowings	18	99,10,27,734	80,22,49,997
- Other financial liabilities	19	23,05,37,538	52,60,642
<b>Current Liabilities</b>			
<b>Financial Liabilities measured at Amortised Cost</b>			
- Borrowings	22	3,02,16,18,469	2,54,54,54,284
- Trade and Other Payables			
-due to Small and Mirco Enterprises	23.1	8,28,73,490	82,88,15,685
-due to Others	23.2	84,70,35,082	1,74,33,36,504
- Other Financial Liabilities	24	2,40,60,88,000	1,74,33,36,504

## B Fair Value Hierarchy

The fair value of financial instruments as referred to in note (A) above have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

The categories used are as follows:

- Level 1: Quoted prices for identical instruments in an active market;
- Level 2: Directly or indirectly observable market inputs, other than Level 1 inputs; and
- Level 3: Inputs which are not based on observable market data.

For assets and liabilities which are measured at fair value as at Balance Sheet date, the classification of fair value calculations by category is summarized below:

			(Amount in Rupees)	
	Level 1	Level 2	Level 3	Total
As at March 31, 2019				
Assets at Fair Value				
- Investments measured at				
i) Fair Value through OCI	2,26,93,298.00	2,07,81,88,893	-	2,10,08,82,191
ii) Fair Value through Profit or Loss			-	-
iii) Amortised cost	-	6,70,06,000	-	6,70,06,000
As at March 31, 2018				
Assets at Fair Value				
- Investments measured at				
i) Fair Value through OCI	3,14,335	2,00,69,84,619	-	2,00,72,98,954
ii) Fair Value through Profit or Loss				

## Textual information (41)

### Disclosure of credit risk [Text Block]

#### Financial Risk Management

The Group's Board of Directors has overall responsibility for the establishment and monitoring of the group risk management framework. The group manages market risk through a treasury department, which evaluates and exercises independent control over the entire process of market risk management. The treasury department recommends risk management objectives and policies, which are approved by the Board of Directors. The activities of this department include management of Cash resources, borrowing strategies and ensuring compliance with market risk limits and policies.

The group Risk Management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk Management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aim to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Board of Directors oversees how management monitors compliance with the Group Risk Management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the group. The Board of Directors is being assisted in its review role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Board of Directors.

#### i) Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The Company's exposure and wherever appropriate, the credit ratings of its counterparties are continuously monitored and spread amongst various counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the management of the Company. Financial instruments that are subject to concentrations of credit risk, principally consist of balance with banks, investments in debt instruments/ bonds, trade receivables, loans and advances and derivative financial instruments. None of the financial instruments of the Company result in material concentrations of credit risks.

#### Other Financial Assets

The group maintains its Cash and Cash equivalents and Bank deposits with banks having good reputation, good past track record and high quality credit rating and also receives their credit-worthiness on an on-going basis. The derivatives are entered into with bank and financial institution counter parties having good credit worthiness.

#### Trade Receivables

The Sales department has established a Credit Policy under which each new customer is analysed individually for creditworthiness before the group standard payment and delivery terms and conditions are offered. The group review includes external ratings, if they are available, and in some cases bank references. The Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Board of Directors.

Trade Receivables of the group are typically unsecured, except to the extent of the security deposits received from the sole distributors / customers or financial guarantees provided by the market organizers in the business. Credit Risk is managed through credit approvals and periodic monitoring of the creditworthiness of sole distributors / customers to which the group grants credit terms in the normal course of business. The group performs ongoing credit evaluations of its customers financial condition and monitors the creditworthiness of its customers to which it grants credit terms in the normal course of business. The allowance for impairment of Trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables. The group has no concentration of Credit Risk as the customer base is geographically distributed in India. Trade Receivable includes dues from related parties.

The group measures the expected credit loss of trade receivables based on historical trend, industry practices and the business environment in which the entity operates. Loss rates are based on actual credit loss experience and past trends.

The group has written off against the Trade Receivables amounting to Rs. 4,76,935/ (Previous Year Rs. 19,20,906/-) as per the evaluation of the collectability from such customers and has been charged off during the financial year ( Please refer Note No. 36 - "Other Expenses")

The maximum exposure to Credit Risk for Trade Receivables by geographic region was as follows:

Particulars	(Amount in Rupees )	
	31st March, 2020	31st March, 2019
Domestic	91,91,92,246	87,35,80,657
Overseas Customer	27,32,97,247	12,27,25,830
Overseas Customer - INR ( Nepal )	1,59,67,377	1,12,79,850

Total	1,20,84,56,870	1,00,75,86,337
Age of Receivables	(Amount in Rupees )	
Particulars	As at 31st March,2020	As at 31st March,2019
within Credit Perod	1,08,10,84,560	62,95,84,523
upto 6 months	4,62,44,076	34,68,00,885
more than 6 months	8,11,28,234	3,97,27,128
Total	1,20,84,56,870	1,01,61,12,536

The concentration of credit risk is limited due to the fact that the customer base is large and unrelated.

Management believes that the unimpaired amounts that are past due by more than 30 days are still collectible in full, based on historical payment behavior and extensive analysis of customer Credit Risk, including underlying customers Credit Ratings if they are available.

The group has used a practical expedient by computing the expected loss allowance for trade receivables based on historical credit loss experience and adjustments for forward looking information.

Management estimates that there are no instances of past due or impaired trade and other receivables as on reporting date.

## Textual information (42)

## Disclosure of how entity manages liquidity risk [Text Block]

## Liquidity Risk

Liquidity Risk is the risk that the group will encounter difficulty in meeting the obligations associated with its Financial Liabilities that are settled by delivering cash or another financial assets. The group approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the group reputation.

## Exposure to Liquidity Risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

(Amount in Rupees )

31st March 2020	Contractual Cash Flows				Total
	Carrying Amount	Less than 1 Year	1 - 5 Years	More than 5 Years	
Non-Derivative Financial Liabilities					
Long Term Borrowings	99,10,27,734	-	99,10,27,734	-	99,10,27,734
Short Term Borrowings	3,02,16,18,469	3,02,16,18,469	-	-	3,02,16,18,469
Current Maturities of Long Term Borrowings	50,75,59,821	50,75,59,821	-	-	50,75,59,821
Trade and Other Payables	92,99,08,572	85,60,56,279	-	-	85,60,56,279
Other Financial Liabilities	2,12,90,65,717	1,89,85,28,179	23,05,37,538	-	2,12,90,65,717

(Amount in Rupees )

31st March 2019	Contractual Cash Flows				Total
	Carrying Amount	Less than 1 Year	1 - 5 Years	More than 5 Years	
Non-Derivative Financial Liabilities					
Long Term Borrowings	80,22,49,997	-	80,22,49,997	-	80,22,49,997
Short Term Borrowings	2,54,54,54,284	2,54,54,54,284	-	-	2,54,54,54,284
Current Maturities of Long Term Borrowings	55,45,83,336	55,45,83,336	-	-	55,45,83,336
Other Financial Liabilities	1,19,41,87,422	1,18,87,53,168	54,34,254	-	1,19,41,87,422

The gross inflows/ (outflows) disclosed in the above table represent the contractual undiscounted Cash Flows relating to derivative financial liabilities held for risk management purposes and which are not usually closed out before contractual maturity. The disclosure shows net cash flow amounts for derivatives that are net cash-settled and gross cash inflow and outflow amounts for derivatives that have simultaneous gross cash settlement.

## Excessive Risk Concentration

Concentrations arise when a number of counterparties are engaged in similar business activities, or activities in the same geographical region, or have economic political or other conditions. Concentrations indicate the relative sensitivity of the group performance to developments affecting a particular industry.

In order to avoid excessive concentrations of risk, the policies and procedures include specific guidelines to focus on the maintenance of a diversified portfolio. Identified concentrations of credit risks are controlled and managed accordingly. Selective hedging is used within the group to manage risk concentrations at both the relationship and industry levels.

#### Interest Rate Risk

Interest Rate Risk is the risk that the fair value of future Cash Flows of a financial instrument will fluctuate because of changes in market interest rates. The group exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates.

#### Exposure to Interest Rate Risk

The group Interest Rate risk arises from borrowings obligations. Borrowings issued exposes to fair value interest rate risk. The Interest rate profile of the group interest-bearing financial instruments as reported to the management of the Company is as follows :-

	(Amount in Rupees )	
	31st March 20	31st March 19
Variable-Rate Instruments		
Non Current - Borrowings	99,10,27,734	80,22,49,997
Current Borrowings - Secured	1,70,16,03,975	2,54,54,54,284
Current Maturities of Long term Borrowings	55,45,83,336	8,12,50,000
Total	3,24,72,15,045	3,42,89,54,281
Fixed Rate Borrowings	31.03.2020	31.03.2019
Non Current - Secured	-	24,99,99,997
Current Borrowings - Secured	-	(78,11,91,000)
Current Borrowings - Unsecured	1,32,00,14,494	76,62,41,000
Current Maturities of Long term Borrowings		47,33,33,336
Total	1,32,00,14,494	70,83,83,333
Interest Free Borrowings	31.03.2020	31.03.2019
Current Borrowings - Unsecured		1,49,50,000

#### Cash Flow Sensitivity Analysis for Variable-Rate Instruments

A reasonably possible change of 100 basis points in interest rates at the reporting date would have have increased (decreased) equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant.

Particulars	Profit (Loss)		(Amount in Rupees ) Equity, Net of Tax	
	100 bp increase	100 bp decrease	100 bp increase	100 bp decrease
Variable-Rate Instruments				
31st March, 2020				
Non Current - Borrowings	(99,10,277)	99,10,277	(73,70,273)	73,70,273
Current Borrowings	(1,70,16,040)	1,70,16,040	(1,26,54,829)	1,26,54,829
Current portion of Long Term Borrowings	(55,45,833)	55,45,833	(41,24,436)	41,24,436

31st March, 2019

Non Current - Borrowings	(80,22,500)	80,22,500	(59,66,333)	59,66,333
Current Borrowings	(2,54,54,543)	2,54,54,543	(1,89,30,544)	1,89,30,544
Current portion of Long Term Borrowings	8,12,500	(8,12,500)	6,04,256	(6,04,256)

## Market Risk

Market risk is the risk that changes in market prices - such as foreign exchange rates, interest rates and equity prices - will affect the group income or the value of its holdings of financial instrument. Market risk is attributable to all the market risk sensitive financial instruments including foreign currency receivables and payables and long term debt. We are exposed to market risk primary related to foreign exchange rate risk, interest rate risk and the market value of our investments. Thus, our exposure to market risk is a function of investing and borrowing activities and revenue generating activities in foreign currency. The objective of market risk management is to avoid excessive exposure in our foreign currency revenues and costs.

## Currency Risk

The group is exposed to currency risk on account of its borrowing and other payables in foreign currency. The functional currency of all the group is indian rupee. The group uses forward exchange contracts to hedge its currency risk, most with maturity of less than one year from the reporting date.

The group does not use derivative financial instruments for trading or speculative purposes.

## Exposure To currency Risk

The currency profile of financial assets and financial liabilities with exposure to foreign currency risk at the end of the reporting period expressed in rupees, are as follows

Particulars	March 31, 2020 USD	March 31, 2020 EURO	(Amount in Rupees )		March 31, 2020 CAD	March 31, 2020 SGD
			March 31, 2020 GBP	March 31, 2020 AUD		
Financial Assests						
Trade and other receivables	24,39,90,401	-	2,18,81,194	-	36,98,319	37,27,333
Less - Forward contract for selling foreign currency						
Total	24,39,90,401	-	2,18,81,194	-	36,98,319	37,27,333

Financial Liabilities						
Short term borrowings						
	15,46,16,426		-		-	-
Current Maturities of Long Term Borrowings						
Non - Current Borrowings						
Trade and other payables						
	2,48,52,433	6,33,73,709	86,78,767		-	-
Less - Forward contract for Buying foreign currency						
			-		-	-
Total						
	17,94,68,859	6,33,73,709	86,78,767		-	-
Net Financial Asset (Liability)						
	6,45,21,542	(6,33,73,709)	1,32,02,427	-	36,98,319	37,27,333
			(Amount in Rupees )			
Particulars	March 31, 2019 USD	March 31, 2019 EURO	March 31, 2019 GBP		March 31, 2019 AUD	
Financial Assests						
Trade and other receivables						
	10,61,91,476		-	1,65,34,354		-
Less - Forward contract for selling foreign currency						
	-		-	-		-
Total						
	10,61,91,476	-	1,65,34,354		-	-
Financial Liabilities						
Short term borrowings						
	36,81,33,120		-			-
Current Maturities of Long Term Borrowings						
Non - Current Borrowings						
Trade and other payables						
	2,50,21,137	29,90,678	8,11,890		3,24,484	
Less - Forward contract for Buying foreign currency						
			-		-	
Total						
	39,31,54,257	29,90,678	8,11,890	3,24,484		
Net Financial Asset (Liability)						
	(28,69,62,780)	(29,90,678)	1,57,22,464	(3,24,484)		

#### Sensitivity analysis

A reasonably possible strengthening/(weakening) of the indian rupee against foreign currency at march 31 would have affected the measurement of financial instruments denominated in US dollars and affected equity and profit or loss by the amounts shown below. This analysis assumes that all over variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

Particulars	(Amount in Rupees )			
	Profit or (Loss)		Equity, Net of tax	
Impact of Movement	Stengthening	Weakening	Stengthening	Weakening
31st March, 2020				
5% movement				
USD	32,26,077	(32,26,077)	24,14,073	(24,14,073)
EUR	(31,68,685)	31,68,685	(23,71,127)	23,71,127



GBP	6,60,121	(6,60,121)	4,93,969	(4,93,969)
AUD	-	-	-	-
CAD	1,84,916	(1,84,916)	1,38,373	(1,38,373)
SGD	1,86,367	(1,86,367)	1,39,458	(1,39,458)
Impact of Movement	Profit or (Loss)		Equity, Net of tax	
31st March, 2019	Stengthening	Weakening	Stengthening	Weakening
5% movement				
USD	(1,43,48,139)	1,43,48,139	(1,06,70,711)	1,06,70,711
EUR	(1,49,534)	1,49,534	(1,11,208)	1,11,208
GBP	7,86,123	(7,86,123)	5,84,640	(5,84,640)
AUD	(16,224)	16,224	(12,066)	12,066

### [400400] Notes - Non-current investments

#### Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	22,34,11,360	27,81,04,667	68,24,494	2,13,15,340
Name of body corporate in whom investment has been made	Haldiram Marketing Private Limited	Haldiram Marketing Private Limited	M.R. Equipment and Warehousing Private Limited	M.R. Equipment and Warehousing Private Limited
Number of shares of non-current investment made in body corporate	[shares] 1,03,576	[shares] 1,03,576	[shares] 190	[shares] 190

#### Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	49,20,63,088	49,20,63,088	(A) 0	(B) 0
Name of body corporate in whom investment has been made	Haldiram Manufacturing Co. Private Limited	Haldiram Manufacturing Co. Private Limited	Bright Agrotech Private Limited	Bright Agrotech Private Limited
Number of shares of non-current investment made in body corporate	[shares] 10,08,326	[shares] 10,08,326	[shares] 2,180	[shares] 2,180

**Footnotes**

(A) Bright Agrotech Private Limited: 2180 Less: Provision for impairment in value of investments: 2180

(B) Bright Agrotech Private Limited: 2180 Less: Provision for impairment in value of investments: 2180

**Details of non-current investments [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	1,58,60,685	1,17,96,120	531	531
Name of body corporate in whom investment has been made	Haldiram Products Private Limited	Haldiram Products Private Limited	Haldiram Ethnic Foods Pvt. Ltd.	Haldiram Ethnic Foods Pvt. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 46,500	[shares] 46,500	[shares] 1	[shares] 1

**Details of non-current investments [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	7		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	11,00,00,000	11,00,00,000	4,00,00,000	4,00,00,000
Name of body corporate in whom investment has been made	HDB Financial Services Ltd	HDB Financial Services Ltd	Nazare Technologies Ltd	Nazare Technologies Ltd
Number of shares of non-current investment made in body corporate	[shares] 1,00,000	[shares] 1,00,000	[shares] 50,000	[shares] 50,000

**Details of non-current investments [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	9		10	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	16,00,00,000	0	0	5,81,45,012
Name of body corporate in whom investment has been made	Temptation Superfoods Private Limited - Preferential Share	Temptation Superfoods Private Limited - Preferential Share	IIFL Focus Equity Strategies Fund	IIFL Focus Equity Strategies Fund
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	11		12	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	3,56,28,353	8,40,11,013	16,83,35,614	15,84,30,049
Name of body corporate in whom investment has been made	Sundaram Nano Cap Series 2	Sundaram Nano Cap Series 2	IIFL Special Opportunity Fund -Series-4 (60212)	IIFL Special Opportunity Fund -Series-4 (60212)
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	13		14	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	4,38,32,772	4,24,91,706	18,77,39,783	18,51,32,921
Name of body corporate in whom investment has been made	IIFL Special Opportunity Fund -Series-4 160212 Co Investment	IIFL Special Opportunity Fund -Series-4 160212 Co Investment	Indiabull Dual Advantage Commercial assets Fund	Indiabull Dual Advantage Commercial assets Fund
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	15		16	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	5,04,05,662	0	3,87,53,720	3,78,10,252
Name of body corporate in whom investment has been made	Indian Bull DUAL ADVANTAGE COMMERCIAL ASSETS FUND (7413)	Indian Bull DUAL ADVANTAGE COMMERCIAL ASSETS FUND (7413)	IIFL Blended Equity Fund B2	IIFL Blended Equity Fund B2
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	17		18	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	3,42,68,575	3,11,20,409	81,98,402	76,80,671
Name of body corporate in whom investment has been made	IIFL Blended Equity Fund C2	IIFL Blended Equity Fund C2	IIFL Blended Equity Fund D2	IIFL Blended Equity Fund D2
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	19		20	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	3,71,00,000	4,81,00,000	4,39,57,887	2,43,90,210
Name of body corporate in whom investment has been made	India Bull Tax Advantage Fund	India Bull Tax Advantage Fund	AKS Axis New Opportunities Fund	AKS Axis New Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(11)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	21		22	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	9,15,00,818	10,77,30,547	15,27,522	15,16,788
Name of body corporate in whom investment has been made	IIFL White Oak Fund	IIFL White Oak Fund	Indiabull Liquid Fund -Direct Plan Growth	Indiabull Liquid Fund -Direct Plan Growth
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of non-current investments [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	23		24	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	51,19,820	0	11,29,34,181	7,00,40,600
Name of body corporate in whom investment has been made	LiquidBees	LiquidBees	IIFL India Private Equity Fund	IIFL India Private Equity Fund
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of non-current investments [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	25		26	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	1,68,79,701	2,05,13,870	76,67,807	0
Name of body corporate in whom investment has been made	AKS Multi Cap Fund	AKS Multi Cap Fund	Axis Equity Opportunity AIF-I	Axis Equity Opportunity AIF-I
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of non-current investments [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	27		28	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	2,73,64,814	3,99,45,506	0	2,56,23,318
Name of body corporate in whom investment has been made	Priamal RE Fund	Priamal RE Fund	Affordable Housing Fund	Affordable Housing Fund
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of non-current investments [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	29		30	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	16,02,442	0	2,19,61,653	30,00,000
Name of body corporate in whom investment has been made	IIFL Special Opportunites Funds (CAT II) - Co-Investment - Northern ARC-A2	IIFL Special Opportunites Funds (CAT II) - Co-Investment - Northern ARC-A2	Motilal Oswal IREF-IV	Motilal Oswal IREF-IV
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of non-current investments [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	31		32	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	1,10,54,782	0	8,41,92,247	10,80,19,821
Name of body corporate in whom investment has been made	Motilal Oswal (India Realty Excellence Fund IV) -II	Motilal Oswal (India Realty Excellence Fund IV) -II	IIFL Special Opportunity Fund Series -2	IIFL Special Opportunity Fund Series -2
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of non-current investments [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	33		34	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted	UnQuoted	UnQuoted
Non-current investments	3,20,53,000	3,20,53,000	87,67,000	87,67,000
Name of body corporate in whom investment has been made	11% Classic Promoters & Builders Pvt Ltd NCD	11% Classic Promoters & Builders Pvt Ltd NCD	14% Ozone Realtors Pvs Ltd	14% Ozone Realtors Pvs Ltd
Number of shares of non-current investment made in body corporate	[shares] 32,053	[shares] 32,053	[shares] 8,767	[shares] 8,767

**Details of non-current investments [Table]**

..(18)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	35		36	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of non-current investments	Other investments	Other investments	Trade investments	Trade investments
Nature of non-current investments	UnQuoted	UnQuoted	Quoted	Quoted
Non-current investments	2,61,86,000	2,61,86,000	1,92,913	3,14,335
Name of body corporate in whom investment has been made	14% Ozone Realtors Pvts Ltd	14% Ozone Realtors Pvts Ltd	State Bank of India	State Bank of India
Number of shares of non-current investment made in body corporate	[shares] 26,186	[shares] 26,186	[shares] 980	[shares] 980

**Details of non-current investments [Table]**

..(19)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	37	38	39	40
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	31,85,236	16,61,529	13,36,278	12,98,899
Name of body corporate in whom investment has been made	Hindustan Uniliver Ltd	Avenue Supermarts Ltd	Bajaj Finserve Ltd	Bajaj Finserve Ltd
Number of shares of non-current investment made in body corporate	[shares] 1,386	[shares] 755	[shares] 603	[shares] 283

**Details of non-current investments [Table]**

..(20)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	41	42	43	44
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	12,06,809	16,31,717	18,73,988	16,25,421
Name of body corporate in whom investment has been made	Container Corporation of India Ltd	Godrej Consumer Products Ltd	HDFC Bank Ltd	ICICI Bank
Number of shares of non-current investment made in body corporate	[shares] 3,641	[shares] 3,134	[shares] 2,174	[shares] 5,009

**Details of non-current investments [Table]**

..(21)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	45	46	47	48
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	13,49,233	19,03,042	3,51,428	19,27,678
Name of body corporate in whom investment has been made	IPCa Laboratories Ltd	Kotak Mahindra Bank Ltd	Tata Elexi Ltd	Titan company Ltd
Number of shares of non-current investment made in body corporate	[shares] 972	[shares] 1,488	[shares] 558	[shares] 2,065

**Details of non-current investments [Table]**

..(22)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	49	50
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted
Non-current investments	16,14,246	15,34,881
Name of body corporate in whom investment has been made	United Spirits Ltd	Varun Beverages Ltd
Number of shares of non-current investment made in body corporate	[shares] 3,328	[shares] 2,893

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (43) [See below]	
Aggregate amount of quoted non-current investments	2,26,93,298	3,14,335
Market value of quoted non-current investments	2,26,93,298	3,14,335
Aggregate amount of unquoted non-current investments	(A) 214,51,92,713	(B) 207,39,88,439
Aggregate provision for diminution in value of non-current investments	2,180	2,180

**Footnotes**

(A) Aggregate Amount of unquoted Investments : 2145194893 Less: Provision for impairment in value of investments : -2180

(B) Aggregate Amount of unquoted Investments : 2073990619 Less: Provision for impairment in value of investments : -2180



## Textual information (43)

## Disclosure of notes on non-current investments explanatory [Text Block]

INVESTMENT IN  
3 SUBSIDIARY/ASSOCIATES -NON  
CURRENT

	Face Value per share/unit	Units/Nos.		(Amount in Rupees )	
		31.03.2020	31.03.2019	31.03.2020	31.03.2019
Unquoted Associates					
Aakash Global Foods Private Limited	Rs. 10	16,15,680	16,15,680	46,54,71,373	44,17,31,367
(Including Goodwill of Rs. 34,55,40,322)					
Add: Income from Associates				2,73,19,686	2,37,40,006
				49,27,91,059	46,54,71,373
Haldiram Overseas Ltd	UK Pound 1	40,53,334		34,88,17,194	
(Including Goodwill of Rs. 14,70,41,015)					
Add: Income from Associates				34,88,17,194	
Atop Food Products Private Limited		13,59,000		23,45,26,137	
(Including Goodwill of Rs. 23,19,15,074)				(22,12,374)	
Add: Income from Associates				23,23,13,763	
Aggregate Amount of unquoted Investments				1,07,39,22,016	46,54,71,373

NON-CURRENT FINANCIAL  
ASSETS: INVESTMENT

	Face Value per share/unit	Units/Nos.		(Amount in Rupees )	
		31.03.2020	31.03.2019	31.03.2020	31.03.2019
Others					
Unquoted Investments in Equity Instruments Fair value through other comprehensive income					
Haldiram Marketing Private Limited	Rs. 100	1,03,576	1,03,576	22,34,11,360	27,81,04,667
M.R. Equipment and Warehousing Private Limited	Rs. 100	190	190	68,24,494	2,13,15,340
Haldiram Manufacturing Co. Private Limited	Rs. 10	10,08,326	10,08,326	49,20,63,088	49,20,63,088
Bright Agrotech Private Limited	Re.1	2,180	2,180	2,180	2,180
Haldiram Products Private Limited	Rs. 10	45,600	45,600	1,58,60,685	1,17,96,120

Haldiram Ethnic Foods Pvt. Ltd.	Rs. 10	1	1	531	531
HDB Financial Services Ltd	Rs. 10	1,00,000	1,00,000	11,00,00,000	11,00,00,000
Nazare Technologies Ltd	Rs.4	50,000	50000	4,00,00,000	4,00,00,000
Temptation Superfoods Private Limited - Preferential Share	Rs. 1	16,00,000	-	16,00,00,000	
Other instruments					
IIFL Focus Equity Strategies Fund				-	5,81,45,012
Sundaram Nano Cap Series 2				3,56,28,353	8,40,11,013
IIFL Special Opportunity Fund -Series-4 (60212)				16,83,35,614	15,84,30,049
IIFL Special Opportunity Fund -Series-4 160212 Co Investment				4,38,32,772	4,24,91,706
Indiabull Dual Advantage Commercial assets Fund				18,77,39,783	18,51,32,921
Indian Bull DUAL ADVANTAGE COMMERCIAL ASSETS FUND (7413)				5,04,05,662	-
IIFL Blended Equity Fund B2				3,87,53,720	3,78,10,252
IIFL Blended Equity Fund C2				3,42,68,575	3,11,20,409
IIFL Blended Equity Fund D2				81,98,402	76,80,671
India Bull Tax Advantage Fund				3,71,00,000	4,81,00,000
AKS Axis New Opportunities Fund				4,39,57,887	2,43,90,210
IIFL White Oak Fund				9,15,00,818	10,77,30,547
Indiabull Liquid Fund -Direct Plan Growth				15,27,522	15,16,788
LiquidBees				51,19,820	
IIFL India Private Equity Fund				11,29,34,181	7,00,40,600
AKS Multi Cap Fund				1,68,79,701	2,05,13,870
Axis Equity Opportunity AIF-I				76,67,807	
Priamal RE Fund				2,73,64,814	3,99,45,506
Affordable Housing Fund				-	2,56,23,318
IIFL Special Opportunites Funds (CAT II) Co-Investment - Northern ARC-A2				16,02,442	
Motilal Oswal IREF-IV				2,19,61,653	30,00,000
Motilal Oswal (India Realty Excellence Fund IV) -II				1,10,54,782	
IIFL Special Opportunity Fund Series -2				8,41,92,247	10,80,19,821
				2,07,81,88,893	2,00,69,84,619
Less: Provision for impairment in value of investments				2,180	2,180
				2,07,81,86,713	2,00,69,82,439

Amortised cost						
Investment in debentures						
11% Classic Promoters & Builders Pvt Ltd NCD	Rs. 1000	32,053.00	32,053.00	3,20,53,000	3,20,53,000	
14% Ozone Realtors Pvts Ltd	Rs. 1000	8,767.00	8,767.00	87,67,000	87,67,000	
14% Ozone Realtors Pvts Ltd	Rs. 1000	26,186.00	26,186.00	2,61,86,000	2,61,86,000	
				6,70,06,000	6,70,06,000	
Quoted						
Investments in Equity Instruments						
Fair value through other comprehensive income						
State Bank of India	Rs. 1	980	980	1,92,913	3,14,335	
Hindustan Uniliver Ltd	Rs.1	-		31,85,236		
Avenue Supermarts Ltd	Rs.10	-		16,61,529		
Bajaj Finserve Ltd	Rs.5	-		13,36,278		
Bajaj Finserve Ltd	Rs.5	-		12,98,899		
Container Corporation of India Ltd	Rs.5	32,053		12,06,809		
Godrej Consumer Products Ltd	Rs.1	8,767		16,31,717		
HDFC Bank Ltd	Rs.1	26,186		18,73,988		
ICICI Bank	Rs.1	-		16,25,421		
IPCa Laboratories Ltd	Rs.2	-		13,49,233		
Kotak Mahindra Bank Ltd	Rs.5	-		19,03,042		
Tata Elxsi Ltd	Rs.10	-		3,51,428		
Titan company Ltd	Rs.1	980		19,27,678		
United Spirits Ltd	Rs.2	-		16,14,246		
Varun Beverages Ltd	Rs.10	1,386		15,34,881		
				2,26,93,298	3,14,335	
Total Long-term investments				2,16,78,86,011	2,07,43,02,774	
Aggregate amount of Quoted non-current Investments				2,26,93,298	3,14,335	
Aggregate Amount of unquoted Investments				2,14,51,94,893	2,07,39,90,619	
Aggregate Market Value of quoted non-current investments				2,26,93,298	3,14,335	
Aggregate provision for impairment in value of investments				2,180	2,180	

**[400500] Notes - Current investments****Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of current investments [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments
Nature of current investments		Structured Index Fund
Current investments	0	14,72,86,800
Basis of valuation of current investments	NA	NA
Name of body corporate in whom investment has been made	NA	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (44) [See below]	
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	14,72,86,800
Aggregate amount of unquoted current investments	0	14,72,86,800
Aggregate provision for diminution in value of current investments	0	0

**Textual information (44)****Disclosure of notes on current investments explanatory [Text Block]**

Particular	As At 31st March, 2020	As At 31st March, 2019
<b>CURRENT INVESTMENTS</b>		
Structured Index fund	-	14,72,86,800
	-	14,72,86,800

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	372,27,25,395	194,87,96,775
Net cash flows from (used in) operating activities	372,27,25,395	194,87,96,775
Net cash flows from (used in) investing activities, continuing operations	-478,79,24,617	-314,81,04,002
Net cash flows from (used in) investing activities	-478,79,24,617	-314,81,04,002
Net cash flows from (used in) financing activities, continuing operations	37,95,94,376	137,23,62,931
Net cash flows from (used in) financing activities	37,95,94,376	137,23,62,931

**[400100] Notes - Equity share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity	Equity
Name of shareholder	Refer to child member		Radhe Krishna Trust	Manohar Lal Agarwal
Permanent account number of shareholder			AADTR8121J	AAJPA2860K
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 2,66,78,313	[shares] 2,83,17,710	[shares] 1,30,82,533	[shares] 39,90,300
Percentage of shareholding in company	80.61%	85.56%	39.53%	12.06%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Annapurna Trust	Madhusudan Agarwal	HALDIRAM MANUFACTURING COMPANY PRIVATE LIMITED	Anand Agarwal
CIN of shareholder			U74899DL1994PTC059370	
Permanent account number of shareholder	AAHTA4015C	AACPA3272C		AADPA8152A
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 83,19,112	[shares] 23,80,000	[shares] 52,76,668	[shares] 23,80,000
Percentage of shareholding in company	25.14%	7.19%	15.94%	7.19%

**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]	Shareholder 6 [Member]	Shareholder 7 [Member]
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Sumitra Agarwal	Manju Agarwal	Amit Agarwal	Pankaj Agarwal
Permanent account number of shareholder	AAJPA2896F	AAJPA2866R	ABJPA3897R	AADPA8153B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 22,03,000	[shares] 23,60,000	[shares] 23,87,400	[shares] 23,80,000
Percentage of shareholding in company	6.66%	7.13%	7.21%	7.19%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		
Name of shareholder [Axis]	Shareholder 8 [Member]	Shareholder 9 [Member]	Shareholder 10 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Type of share	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]			
Disclosure of shareholding more than five per cent in company [LineItems]			
Type of share	Equity	Equity	Equity
Name of shareholder	Ashish Agarwal	Umesh Agarwal	HALDIRAM MANUFACTURING COMPANY PRIVATE LIMITED
CIN of shareholder			U74899DL1994PTC059370
Permanent account number of shareholder	AEHPA5715R	AFOPA1011J	
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 23,80,000	[shares] 25,80,342	[shares] 52,76,668
Percentage of shareholding in company	7.19%	7.80%	15.94%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 3,34,50,000	[shares] 3,34,50,000		[shares] 3,34,50,000
Value of shares authorised	33,45,00,000	33,45,00,000		33,45,00,000
Number of shares issued	[shares] 3,30,96,574	[shares] 3,30,96,574		[shares] 3,30,96,574
Value of shares issued	33,09,65,740	33,09,65,740		33,09,65,740
Number of shares subscribed and fully paid	[shares] 3,30,96,574	[shares] 3,30,96,574		[shares] 3,30,96,574
Value of shares subscribed and fully paid	33,09,65,740	33,09,65,740		33,09,65,740
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 3,30,96,574	[shares] 3,30,96,574		[shares] 3,30,96,574
Total value of shares subscribed	33,09,65,740	33,09,65,740		33,09,65,740
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,30,96,574	[shares] 3,30,96,574		[shares] 3,30,96,574
Value of shares called	33,09,65,740	33,09,65,740		33,09,65,740
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	33,09,65,740	33,09,65,740		33,09,65,740
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 3,30,96,574	[shares] 3,30,96,574	[shares] 3,30,96,574	[shares] 3,30,96,574
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	33,09,65,740	33,09,65,740	33,09,65,740	33,09,65,740
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity Shares

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 3,34,50,000	
Value of shares authorised	33,45,00,000	
Number of shares issued	[shares] 3,30,96,574	
Value of shares issued	33,09,65,740	
Number of shares subscribed and fully paid	[shares] 3,30,96,574	
Value of shares subscribed and fully paid	33,09,65,740	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 3,30,96,574	
Total value of shares subscribed	33,09,65,740	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,30,96,574	
Value of shares called	33,09,65,740	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	33,09,65,740	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 3,30,96,574	[shares] 3,30,96,574
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	33,09,65,740	33,09,65,740
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Shares	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (45) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes



## Textual information (45)

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

SHARE CAPITAL	As At 31st March, 2020		As At 31st March, 2019	
	No of Shares	(Amount in Rupees )	No of Shares	(Amount in Rupees )
PARTICULAR				
Equity Share Capital Authorised				
Ordinary shares of Rs. 10/-each	3,34,50,000	33,45,00,000	3,34,50,000	33,45,00,000
Issued and Subscribed				
Ordinary shares of Rs. 10/-each fully paid	3,30,96,574	33,09,65,740	3,30,96,574	33,09,65,740
	3,30,96,574	33,09,65,740	3,30,96,574	33,09,65,740
A) Reconciliation of Number of Ordinary shares outstanding	As At 31st March, 2020		As At 31st March, 2019	
	No. of Shares	(Amount in Rupees )	No. of Shares	(Amount in Rupees )
As at beginning of the Year	3,30,96,574	33,09,65,740	3,30,96,574	33,09,65,740
As at end of the year	3,30,96,574	33,09,65,740	3,30,96,574	33,09,65,740
B) Rights, preferences and restrictions attached to shares				
The company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividend in Indian rupees.				
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after distribution of all the preferential amounts, if any. The distribution will be in the proportion to the number of equity shares held by the shareholders.				
C) Shareholders holding more than 5% of the Ordinary Shares in the Shares				
Particulars	As At 31st March, 2020	As At 31st March, 2020	As At 31st March, 2019	As At 31st March, 2019
	No of Shares	No of Shares	% of holding	
Mr. Manohar Lal Agarwal		0.000%	39,90,300	12.06%
Mr. Madhusudan Agarwal		0.000%	23,80,000	7.19%
Mr. Anand Agarwal		0.000%	23,80,000	7.19%
Smt. Sumitra Agarwal		0.000%	22,03,000	6.66%
Smt. Manju Agarwal		0.000%	23,60,000	7.13%
Mr. Amit Agarwal		0.000%	23,87,400	7.21%
Mr. Pankaj Agarwal		0.000%	23,80,000	7.19%
Mr. Ashish Agarwal		0.000%	23,80,000	7.19%

M/s Radhe Krishna Trust	1,30,82,533	39.53%		
M/s Annapurna trust	83,19,112	25.14%		
Mr. Umesh Agarwal		0.000%	25,80,342	7.80%
Haldiram Manufacturing Co. Pvt. Ltd.	52,76,668	15.943%	52,76,668	15.94%
Total	2,66,78,313	80.61%	2,83,17,710	85.56%

### [400300] Notes - Borrowings

#### Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	1
	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]	
Details of bonds or debentures [Abstract]	
Details of bonds or debentures [Line items]	
Whether bonds or debentures	Debenture
Nature of bond or debenture	Non-convertible
Holder of bond or debenture	Others
Nominal value per bond or debenture	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,000
Amount of bonds or debentures issued during period	(A) 0
Number of allottees to whom bonds or debentures were issued	(B) [pure] 2
Earliest date of redemption	(C) 04/04/2019
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 10,00,000
Book value of bonds or debentures held by nominee or trustee of company	(D) [pure] 58,33,33,333

#### Footnotes

(A) Debentures were not issued during the year, however, the previously issued debentures were redeemed during the period under review.

(B) Here, 2 (two) has been shown which relates to the number of debentureholders as on 31/03/2019

(C) Non Convertible Debenture outstanding amount consists of Rs. 58,33,33,333/- (Issue Size Rs.100,00,00,000/-) repayable in 21 monthly instalments starting from 4th April 2019.

(D) This is the amount of debentures which are outstanding as on 31/03/2019

#### 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	99,10,27,734	80,22,49,997	99,10,27,734	80,22,49,997
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Terms of repayment of term loans and other loans	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Bonds/debentures [Member]	Debentures [Member]	Non-convertible debentures others [Member]	Term loans [Member]
Classification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
Subclassification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,99,99,997	24,99,99,997	24,99,99,997	99,10,27,734
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Debentures	Refer to child member
Terms of repayment of term loans and other loans	Refer to child member	Refer to child member	Textual information (46) [See below]	Refer to child member

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			Rupee term loans from banks [Member]
	Term loans [Member]	Term loans from banks [Member]		
Classification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
Subclassification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	55,22,50,000	99,10,27,734	55,22,50,000	(A) 99,10,27,734
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Term Loan
Terms of repayment of term loans and other loans	Refer to child member	Refer to child member	Refer to child member	Textual information (47) [See below]

## Footnotes

(A) Secured Loan from Bank - Indian Rupee Loan HSBC: 968750000 Kotak Mahindra Bank Ltd: 15917503 Canara Bank: 6360231

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
	Rupee term loans from banks [Member]	Working capital loans from banks [Member]		Borrowings [Member]
Classification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]
Subclassification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 55,22,50,000	0	0	302,16,18,469
Nature of security [Abstract]				
Nature of security	Term Loan	Rupee Loan from Bank	Rupee Loan from Bank	
Terms of repayment of term loans and other loans	Textual information (48) [See below]			

## Footnotes

(A) Secured Loan from Bank - Indian Rupee Loan: HSBC Bank : 552250000

## Classification of borrowings [Table]

..(5)

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]		Unsecured borrowings [Member]
	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	254,54,54,284	170,16,03,975	176,42,63,284	132,00,14,494
Nature of security [Abstract]				
Nature of security		Refer to child member	Refer to child member	

## Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]	Term loans [Member]		Term loans from banks [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	78,11,91,000	163,86,91,070	167,10,74,898	163,86,91,070
Nature of security [Abstract]				
Nature of security		Refer to child member	Refer to child member	Refer to child member

## Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		Working capital loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	167,10,74,898	163,86,91,070	167,10,74,898	6,29,12,905
Nature of security [Abstract]				
Nature of security	Refer to child member	Short Term Loan from Banks	Short Term Loan from Banks	Working Capital Loan payable on demand From Banks

## Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Working capital loans from banks [Member]	Loans and advances from related parties [Member]		Loans and advances from others [Member]
Classification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
Subclassification of borrowings [Axis]		01/04/2018 to 31/03/2019	31/03/2020	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	9,31,88,386	107,00,14,494	51,61,91,000	(A) 107,00,14,494
Nature of security [Abstract]				
Nature of security	Working Capital Loan payable on demand From Banks			

## Footnotes

(A) Loan from Related Parties

## Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from others [Member]	Other loans and advances [Member]		Other loans and advances, others [Member]
Classification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
Subclassification of borrowings [Axis]		31/03/2019	31/03/2020	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 51,61,91,000	25,00,00,000	26,50,00,000	(B) 25,00,00,000

## Footnotes

(A) Loan from Related Parties

(B) Loan from others

## Classification of borrowings [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]
Classification of borrowings [Axis]	Other loans and advances, others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]
	31/03/2019
Borrowings notes [Abstract]	
Details of borrowings [Abstract]	
Details of borrowings [Line items]	
Borrowings	(A) 26,50,00,000

## Footnotes

(A) Loan from others

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (49) [See below]

## Textual information (46)

### Terms of repayment of term loans and other loans

Non Convertible Debenture outstanding amount consists of Rs. 58,33,33,333/- (Issue Size Rs.100,00,00,000/-) repayable in 21 monthly instalments starting from 4th April 2019. The loan was secured by charge on Immovable Property Industrial Plot No. 27, Sector- Ecotech-11, Block-11, Greater Noida Industrial Development Area, District Gautam Budh Nagar, U.P. The group has also created a Fixed Deposit for a sum of R. 5,00,00,000 (Rupees Five Crores only) with Yes Bank which is not less than fifteen per cent of the amount fo its debentures maturing during this year and the same is in compliance with the provisions of the Companies (Share Capital and Debentures) Rules, 2014. "

## Textual information (47)

### Terms of repayment of term loans and other loans

a. INR Loan from HSBC consists of: (i) Rs. Nil (P.Y. Rs. 4,00,00,000/-) repayable in 10 quarterly installments starting from 11th June, 2019, (ii) Rs. Nil (P.Y. Rs.9,35,00,000/-) repayable in 11 quarterly installments starting from 20th April, 2019. The loans were secured by way of first pari passu charge over stock, receivable and Plant & Machinery, both present and future, located at Sector 67 unit of the Company and Pari passu charge on immovable property therein. The above loan were carrying Interest rate of (i) 8.25% p.a and (ii) 8.25% p.a. b, INR Loan from HSBC consists of: (i) Rs. 50,00,00,000/- (P.Y. Rs.NIL) repayable in 12 quarterly installments starting from 22 Oct, 2020, (ii) Rs.46,87,50,000/- (P.Y. Rs. 50,00,00,000/-) repayable in 15 quarterly installments starting from 27th June, 2020 and (iii) Rs.25,00,00,000/- (P.Y. Rs. Nil) repayable in 12 quarterly installments starting from 22 Oct, 2020. The loans are secured by way of Exclusive charge over movable fixed assets located at Plot no. 3, Block no. C, Sector-67, Noida and Exclusive charge via EQM over Plot no. 3, Block no. C, Sector-67, Noida. The above loan is carrying Interest rate of (i) 7.25% p.a and (ii) 7.25% p.a. (iii) 7.25% p.a ( Note: Reset of Interest Rate available on Qtrly & Monthly basis ) c. The term loan from Kotak Mahindra Bank, Outstanding Rs. 1,70,00,000 /- is secured by way of First Charge on all existing and future Current Assets and movable fixed assets of the Company along with the Corporate Guarantee given by its Holding Company i.e. Haldiram Snacks Private Limited. The above loan is carrying Interest rate of 8.20% d. Term Loans , Bank overdraft & CC limit are secured against Equitable mortgage of Land & Building and hypothecation of Raw material, stocks in process, Finished goods, Store & spares and Debtors, Plant & Machinery, Personal guarantee and EMT of Property of Directors.

## Textual information (48)

### Terms of repayment of term loans and other loans

a. INR Loan from HSBC consists of: (i) Rs. Nil (P.Y. Rs. 4,00,00,000/-) repayable in 10 quarterly installments starting from 11th June, 2019, (ii) Rs. Nil (P.Y. Rs.9,35,00,000/-) repayable in 11 quarterly installments starting from 20th April, 2019. The loans were secured by way of first pari passu charge over stock, receivable and Plant & Machinery, both present and future, located at Sector 67 unit of the Company and Pari passu charge on immovable property therein. The above loan were carrying Interest rate of (i) 8.25% p.a and (ii) 8.25% p.a. b, INR Loan from HSBC consists of: (i) Rs. 50,00,00,000/- (P.Y. Rs.NIL) repayable in 12 quarterly installments starting from 22 Oct, 2020, (ii) Rs.46,87,50,000/- (P.Y. Rs. 50,00,00,000/-) repayable in 15 quarterly installments starting from 27th June, 2020 and (iii) Rs.25,00,00,000/- (P.Y. Rs. Nil) repayable in 12 quarterly installments starting from 22 Oct, 2020. The loans are secured by way of Exclusive charge over movable fixed assets located at Plot no. 3, Block no. C, Sector-67, Noida and Exclusive charge via EQM over Plot no. 3, Block no. C, Sector-67, Noida. The above loan is carrying Interest rate of (i) 7.25% p.a and (ii) 7.25% p.a. (iii) 7.25% p.a ( Note: Reset of Interest Rate available on Qtrly & Monthly basis )

## Textual information (49)

## Disclosure of notes on borrowings explanatory [Text Block]

FINANCIAL LIABILITIES-BORROWING NON CURRENT Particular	Non-current		(Amount in Rupees ) Current	
	As At	As At	As At	As At
	31.03.2019	31.03.2020	31.03.2019	
As At 31.03.2020				
Secured				
Debentures Refer Note 18.1 (a)		24,99,99,997		33,33,33,336
Secured Loan from Bank				
Indian Rupee Loan				
From HSBC [Refer Note 18.1(b)]	96,87,50,000	55,22,50,000	25,00,00,000	8,12,50,000
Kotak Mahindra Bank Ltd	1,59,17,503		10,82,497	
Canara Bank	63,60,231	-	64,77,324	14,00,00,000
	99,10,27,734	80,22,49,997	25,75,59,821	55,45,83,336
Less: Amount disclosed under other current liabilities as "Current maturities of long term borrowings".			25,75,59,821	55,45,83,336
Total	99,10,27,734	80,22,49,997	-	-

1 Principal terms of repayment and nature of security for Long term borrowings (including current maturities):-

Non Convertible Debenture outstanding amount consists of Rs. 25,00,00,000/- (Issue Size Rs.100,00,00,000/-) repayable in 9 monthly instalments starting from 4th April 2020. The loan was secured by charge on Immovable Property Industrial Plot No. 27, Sector- Ecotech-11, Block-11, Greater Noida Industrial Development Area, District Gautam Budh Nagar, U.P. The company has also created a Fixed Deposit for a sum of R. 5,00,00,000 (Rupees Five Crores only) with Yes Bank which is not less than fifteen per cent of the amount fo its debentures maturing during this year and the same is in compliance with the provisions of the Companies (Share Capital and Debentures) Rules, 2014.

a. INR Loan from HSBC consists of: (i) Rs. Nil (P.Y. Rs. 4,00,00,000/-) repayable in 10 quarterly installments starting from 11th June, 2019, (ii) Rs. Nil (P.Y. Rs.9,35,00,000/-) repayable in 11 quarterly installments starting from 20th April, 2019. The loans were secured by way of first pari passu charge over stock, receivable and Plant & Machinery, both present and future, located at Sector 67 unit of the Company and Pari passu charge on immovable property therein. The above loan were carrying Interest rate of (i) 8.25% p.a and (ii) 8.25% p.a.

b. INR Loan from HSBC consists of: (i) Rs. 50,00,00,000/- (P.Y. Rs.NIL) repayable in 12 quarterly installments starting from 22 Oct, 2020, (ii) Rs.46,87,50,000/- (P.Y. Rs. 50,00,00,000/-) repayable in 15 quarterly installments starting from 27th June, 2020 and (iii) Rs.25,00,00,000/- (P.Y. Rs. Nil) repayable in 12 quarterly installments starting from 22 Oct, 2020. The loans are secured by way of Exclusive charge over movable fixed assets located at Plot no. 3, Block no. C, Sector-67, Noida and Exclusive charge via EQM over Plot no. 3, Block no. C, Sector-67, Noida. The above loan is carrying Interest rate of (i) 7.25% p.a and (ii) 7.25% p.a. (iii) 7.25% p.a ( Note: Reset of Interest Rate available on Qtrly & Monthly basis )

c. The term loan from Kotak Mahindra Bank, Outstanding Rs. 1,70,00,000 /- is secured by way of First Charge on all existing and future Current Assets and movable fixed assets of

d. the Company along with the Corporate Guarantee given by its Holding Company i.e. Haldiram Snacks Private Limited. The above loan is carrying Interest rate of 8.20%

Term Loans, Bank overdraft & CC limit are secured against Equitable mortgage of Land & Building and hypothecation of

e Raw material, stocks in process, Finished goods, Store & spares and Debtors, Plant & Machinery, Personal guarantee and EMT of Property of Directors.

INR Loan from Citi Bank of Rs. 14,00,00,000/- (P.Y. Rs. 15,00,00,000/-) is repayable in one instalment on 6th May

f 2019. The loan is secured by exclusive charge on land and building admeasuring 42,900 sq. meters situated at Plot 2-B, Integrated Industrial Estate, Pantnagar, Uttarakhand. The above loan is carrying Interest rate of 7.45% p.a

2 The Group has not made any default in payment of interest and repayment of installments of the loans.

## FINANCIAL LIABILITIES- CURRENT

### BORROWING

#### Secured

Working Capital Loan payable on demand From Banks

6,29,12,905 9,31,88,386

Short Term Loan from Banks

1,63,86,91,070 1,67,10,74,898

A 1,70,16,03,975 1,76,42,63,284

#### Unsecured

Loan payable on demand

Loan from others

25,00,00,000 26,50,00,000

Loan from Related Parties

1,07,00,14,494 51,61,91,000

B 1,32,00,14,494 78,11,91,000

Total (A+B)

3,02,16,18,469 2,54,54,54,284

#### Nature of Security and repayments terms

(A) Secured Loan from banks Payable on Demand include:

Overdraft from YES Bank, Outstanding Rs. 1,82,724/- (Previous year Rs. 39,10,047/-) is secured by first pari Passu charge on all the immovable Fixed Assets of the Borrower situated at B-1, Sector 63, Noida.

The working capital loan from Yes bank, outstanding Rs. 1,93,635/- (Previous year Rs. 5,40,44,878/-) is secured by first pari passu charge on all the current assets of the Company (both present & future).

INR Loan from Citi Bank of Rs. 13,00,00,000/- (P.Y. Rs. 14,00,00,000/-) is repayable in one instalment on 8th June, 2020. The loan is secured by exclusive charge on land and building situated at Plot 2-B, Integrated Industrial Estate, Pantnagar, Uttarakhand. The above loan is carrying Interest rate of 7.25% p.a

The Working capital loan from Citi Bank outstanding Rs. Nil (Previous year Rs. 84,70,029/-) is secured by first pari passu charge on present and future stocks and book debts of the Borrower and First charge on Land & Building situated at Plot 2-B, Integrated Industrial Estate, Pantnagar, Uttarakhand.

The facility of Buyer's Credit from Citi Bank outstanding Rs. 15,46,16,426/- (Previous year Rs. 36,81,33,120/-) is secured by exclusive charge on plant and machinery/ assets procured utilising capex BC facilities of the bank and extension of mortgage over land situated at Plot 2-B, Integrated industrial Estate, Pantnagar, Uttarakhand.

The facilities of Pre shipment Credit from Citi Bank, outstanding Rs. 47,85,52,854/- (Previous year Rs. 40,00,00,000/-) is secured by first pari passu charge on present and future stocks and book debts of the Borrower and First charge on Land & Building situated at Plot 2-B, Integrated Industrial Estate, Pantnagar, Uttarakhand.

Dropline Overdraft from HDFC Bank, outstanding Rs. 62,55,21,790/- (Previous Year Rs. 40,29,41,778/-) is secured by exclusive charge over factory land & building situated at A-11, Sector 68, Noida and exclusive charge over Plant & Machinery (P&M) at A-11, Sector 68, Noida.

Short Term Loan from HSBC consists of: (i) Rs. NIL (P.Y. Rs. 36,00,00,000/-) repayable in One installment on 15th February, 2020 and (ii) Rs. NIL (P.Y. Rs. 14,00,00,000/-) repayable in One installment on 15th April, 2019. The loans are secured by way of Exclusive charge over entire movable fixed assets of Sector 67, Noida and Exclusive charge via EQM over Land & Building (L&B) at Sector 67, Noida. The above loan is carrying Interest rate of (i) 8.05% and (ii) 8.05% p.a.



Overdraft from HSBC, Outstanding Rs. 32,69,893/- (Previous year Rs. 2,67,63,432/-) is secured by way of first pari passu charge on all current assets and first pari passu charge on entire movable fixed assets of the Company (excluding those exclusively charged to other lenders)

INR working capital demand Loan (WCDL) from HSBC consists of Rs. 25,00,00,000/- (P.Y. Rs.NIL) is repayable on demand and is secured by way of first pari passu charge on all current assets and first pari passu charge on entire movable fixed assets of the Company (excluding those exclusively charged to other lenders)

Bank overdraft & CC limit are secured against Equitable mortgage of Land & Building and hypothecation of Raw material, stocks in process, Finished goods, Store & spares and Debtors, Plant & Machinery, Personal guarantee and EMT of Property of Directors.

B) The Group has not made any default in payment of interest and repayment of the Loan.

## [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]			Other temporary differences [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of 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	45,35,59,964	47,29,31,914		45,35,59,964
Deferred tax liabilities	11,06,45,867	7,35,74,303		11,06,45,867
Net deferred tax liability (assets)	-34,29,14,097	-39,93,57,611	-18,22,00,587	-34,29,14,097
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	45,35,59,964	47,29,31,914		45,35,59,964
Net deferred tax liabilities	11,06,45,867	7,35,74,303		11,06,45,867
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	8,51,04,812	-20,85,60,088		8,51,04,812
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	8,51,04,812	-20,85,60,088		8,51,04,812
Aggregated income tax relating to components of other comprehensive income	-2,86,61,298	-85,96,936		-2,86,61,298
Total increase (decrease) in deferred tax liability (assets)	5,64,43,514	-21,71,57,024		5,64,43,514
Deferred tax liability (assets) at end of period	-34,29,14,097	-39,93,57,611	-18,22,00,587	-34,29,14,097
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

## 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]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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	47,29,31,914		35,94,51,360	43,85,55,035
Deferred tax liabilities	7,35,74,303			
Net deferred tax liability (assets)	-39,93,57,611	-18,22,00,587	-35,94,51,360	-43,85,55,035
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	47,29,31,914		35,94,51,360	43,85,55,035
Net deferred tax liabilities	7,35,74,303			
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-20,85,60,088		7,91,03,675	-25,99,03,730
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	-20,85,60,088		7,91,03,675	-25,99,03,730
Aggregated income tax relating to components of other comprehensive income	-85,96,936			0
Total increase (decrease) in deferred tax liability (assets)	-21,71,57,024		7,91,03,675	-25,99,03,730
Deferred tax liability (assets) at end of period	-39,93,57,611	-18,22,00,587	-35,94,51,360	-43,85,55,035
Description of other temporary differences	Refer to child member		Property , Plant and Equipment and investment Property, Intangible Assets	Property , Plant and Equipment and investment Property, Intangible Assets

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

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	Other temporary differences 2 [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		5,58,69,060	3,43,76,879	
Net deferred tax liability (assets)	-17,86,51,305	-5,58,69,060	-3,43,76,879	-5,90,76,363
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		5,58,69,060	3,43,76,879	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-1,32,08,798	2,20,15,155	
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		-1,32,08,798	2,20,15,155	
Aggregated income tax relating to components of other comprehensive income		-82,83,383	26,84,329	
Total increase (decrease) in deferred tax liability (assets)		-2,14,92,181	2,46,99,484	
Deferred tax liability (assets) at end of period	-17,86,51,305	-5,58,69,060	-3,43,76,879	-5,90,76,363
Description of other temporary differences		Investment	Investment	

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

..(4)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]			Other temporary differences 4 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	3,05,71,071	6,02,27,970		4,01,53,974
Net deferred tax liability (assets)	3,05,71,071	6,02,27,970	5,45,88,051	4,01,53,974
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	3,05,71,071	6,02,27,970		4,01,53,974
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-92,78,984	1,69,21,184		2,68,07,641
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	-92,78,984	1,69,21,184		2,68,07,641
Aggregated income tax relating to components of other comprehensive income	-2,03,77,915	-1,12,81,265		
Total increase (decrease) in deferred tax liability (assets)	-2,96,56,899	56,39,919		2,68,07,641
Deferred tax liability (assets) at end of period	3,05,71,071	6,02,27,970	5,45,88,051	4,01,53,974
Description of other temporary differences	Employee benefits	Employee benefits		Others

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

..(5)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]		Other temporary differences 5 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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			3,82,39,544	0
Deferred tax liabilities	1,33,46,333			
Net deferred tax liability (assets)	1,33,46,333	9,39,030	-3,82,39,544	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets			3,82,39,544	0
Net deferred tax liabilities	1,33,46,333			
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	1,24,07,303		-3,82,39,544	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	1,24,07,303		-3,82,39,544	
Aggregated income tax relating to components of other comprehensive income	0			
Total increase (decrease) in deferred tax liability (assets)	1,24,07,303		-3,82,39,544	0
Deferred tax liability (assets) at end of period	1,33,46,333	9,39,030	-3,82,39,544	0
Description of other temporary differences	Others		Lease Assets	Lease Assets

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

..(6)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]	Other temporary differences 6 [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities		3,99,20,822	0	
Net deferred tax liability (assets)	0	3,99,20,822	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		3,99,20,822	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		3,99,20,822		
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		3,99,20,822		
Total increase (decrease) in deferred tax liability (assets)		3,99,20,822	0	
Deferred tax liability (assets) at end of period	0	3,99,20,822	0	0
Description of other temporary differences		Lease Liability	Lease Liability	

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of income tax [TextBlock]	Textual information (50) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	119,53,70,892	141,52,88,874
Total current tax expense (income) and adjustments for current tax of prior periods	119,53,70,892	141,52,88,874
Deferred tax expense (income) relating to origination and reversal of temporary differences	(A) -1,68,15,976	(B) 20,85,60,088
Total tax expense (income)	117,85,54,916	162,38,48,962
Income tax relating to components of other comprehensive income [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-82,83,383	-1,12,81,264
Income tax relating to investments in equity instruments of other comprehensive income	-2,03,77,915	1,65,97,055
Total aggregated income tax relating to components of other comprehensive income	-2,86,61,298	53,15,791
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	(C) 119,53,70,892	(D) 141,52,88,874
Other tax effects for reconciliation between accounting profit and tax expense (income)	(E) -1,68,15,976	(F) 20,85,60,088
Total tax expense (income)	117,85,54,916	162,38,48,962

### Footnotes

- (A) Deferred tax obligation : -16815976  
 (B) Deferred tax obligation : 208560088  
 (C) Current Tax : 1195370892  
 (D) Current Tax : 1415288874  
 (E) Deferred Tax obligations : -16815976  
 (F) Deferred Tax obligations : 208560088

## Textual information (50)

## Disclosure of income tax [Text Block]

The Major components of tax expenses for the year ended 31st March, 2020 and March, 2019 are :

	2019-20	2018-19
Current Tax		
Current tax expenses for current year	1,19,53,70,892	1,41,52,88,874
Current tax expenses pertaining to prior period	-	-
	1,19,53,70,892	1,41,52,88,874
Deferred tax obligations	(1,68,15,976)	20,85,60,088
Total tax expenses reported in the statement of profit & loss	1,17,85,54,916	1,62,38,48,962

Amount Recognised in other Comprehensive Income

Particular	for the year ended March 31, 2020		
	Before tax	Tax expenses	Net of Tax
Item that will not reclassified to Profit & Loss Account			
Remeasurement of the Define Benefit Plans	(3,29,42,767)	(82,83,383)	(2,46,59,384)
Change in Fair Value of Equity Instruments	(19,59,41,492)	(2,03,77,915)	(17,55,63,577)

Item that will reclassified to Profit & Loss Account

Particular	for the year ended March 31, 2019		
	Before tax	Tax expenses	Net of Tax
Item that will not reclassified to Profit & Loss Account			
Remeasurement of the Define Benefit Plans	(4,53,28,229)	1,12,81,265	(3,40,46,964)
Change in Fair Value of Equity Instruments	15,95,87,069	(1,65,97,055)	14,29,90,014

Item that will reclassified to Profit & Loss Account

(Amount in Rupees )

The reconciliation of estimated income tax expenses at statutory income tax rate to income tax expenses reported in statement of profit & Loss as follows

	2019-20	2018-19
Profit before income tax	4,33,89,77,490	5,07,47,62,453
at statutory income tax rate	25.17	34.94
Expected Income Tax expenses	1,09,20,33,855	1,77,33,24,992
Tax effect of adjustments to reconciliation expected income tax expenses to reported income tax expenses		
Income Exempt from tax	(8,47,811)	(1,14,230)

Non Deductible expenses for tax purpose	10,01,18,577	(38,07,15,114)
Income under Other Heads	52,96,821	34,97,991
Tax pertaining to prior periods	-	-
Additional allowance net of mat Credit	-	-
Others	(1,16,79,40,144)	(98,41,89,254)
Current Tax Provision	2,86,61,298	41,18,04,385
Incremental deferred Tax Liability on account of tangible and intangible assets	(1,68,15,976)	(20,85,60,088)
Incremental deferred Tax Liability on account of Financial assets and other item	-	-
Deferred tax Provision (B)	(1,68,15,976)	(20,85,60,088)
Tax Expenses recognised in statement of Profit and Loss (A+B)	1,18,45,322	20,32,44,297
Effective Tax Rate	0.27%	4.01%

Significant components of net deferred tax assets and liabilities for the year ended 31st March, 2020 is as follows :

	Opening Balance April 1 , 2019	Recognised /Reversed through Profit & Loss Account	Recognised /Reversed in Other comprehensive income	Closing Balance
Deferred tax Assts/Liabilities in relation to :				
Property , Plant and Equipment and investment Property, Intangible Assets	(43,85,55,035)	7,91,03,675	-	(35,94,51,360)
Lease Assets		(3,82,39,544)		(3,82,39,544)
Lease Liabilities		3,99,20,822		3,99,20,822
Investment	(3,43,76,879)	(8,14,97,634)	(82,83,383)	(5,58,69,060)
Employee benefits	6,02,27,970	(92,78,984)	(2,03,77,915)	3,05,71,071
Others	1,33,46,333	2,68,07,641		4,01,53,974
	(39,93,57,611)	1,68,15,976	(2,86,61,298)	(34,29,14,097)

Significant components of net deferred tax assets and liabilities for the year ended 31st March, 2019 is as follows :

	Opening Balance April 1 , 2018	Recognised /Reversed through Profit & Loss Account	Recognised /Reversed in Other comprehensive income	Closing Balance
Deferred tax Assts/Liabilities in relation to :				
Property , Plant and Equipment and investment Property, Intangible Assets	(17,86,51,305)	(25,99,03,730)		(43,85,55,035)
Investment	(5,90,76,363)	43,38,19,541	1,12,81,265	(3,43,76,879)
Employee benefits	5,45,88,051	2,22,36,974	(1,65,97,055)	6,02,27,970
Others	9,39,030	1,24,07,303		1,33,46,333
	(18,22,00,587)	20,85,60,088	(53,15,790)	(39,93,57,611)



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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of 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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	Yes
Description of accounting policy for government grants [TextBlock]	Textual information (51) [See below]	Textual information (52) [See below]
Description of nature and extent of government grants recognised in financial statements	Total government grant recognized Rs. Nil (31st March, 2019: 43,64,160)	Total government grant recognized Rs. Nil (31st March, 2019: 43,64,160)
Indication of other forms of government assistance with direct benefits for entity		Nil
Explanation of unfulfilled conditions and other contingencies attaching to government assistance		Nil
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	43,64,160

**Textual information (51)****Description of accounting policy for government grants [Text Block]**

Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

**Textual information (52)****Description of accounting policy for government grants [Text Block]**

Government Grants - Subsidies

The Company is entitled to 'Scheme of budgetary support' under Goods and Service Tax Regime in respect of eligible manufacturing units located in specified regions. Such grants are measured at amount receivable from the government and are recognised as other operating revenue when there is a reasonable assurance that the Company will comply with all necessary conditions attached to that.

Income from such grants is recognised on a systematic basis over the periods to which they relate.

Investment subsidy not specifically related to specific assets is credited to Capital reserve and retained till the requisite conditions are fulfilled.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	8,85,74,029	2,51,00,365
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank Deposits	Bank Deposits Include Lien Marked Deposits
Other non-current financial assets, others	8,85,74,029	2,51,00,365

**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]		Current [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	10,89,49,071	2,24,61,228	1,41,53,848	74,04,461
Provision leave encashment	16,20,42,059	12,01,27,835	5,02,28,023	4,46,69,217
Provision other employee related liabilities	(A) 2,09,71,995	(B) 1,65,91,057	(C) 9,35,847	(D) 7,19,076
Total provisions for employee benefits	29,19,63,125	15,91,80,120	6,53,17,718	5,27,92,754
CSR expenditure provision	0	0	0	0
Other provisions	0	0	(E) 45,39,50,216	(F) 32,34,32,562
Total provisions	29,19,63,125	15,91,80,120	51,92,67,934	37,62,25,316

**Footnotes**

(A) Other benefits

(B) Other benefits

(C) Other benefits

(D) Other benefits

(E) Provision for Warranty/Replacement

(F) Provision for Warranty/Replacement

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	78,44,48,368	44,66,50,941	65,85,70,854	51,19,49,882
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Securities Received	Securities Received	Other liabilities	Other liabilities
Other current financial liabilities, others	78,44,48,368	44,66,50,941	65,85,70,854	51,19,49,882

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

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	39,57,84,785	20,48,37,068
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Other Payable related to purchase of PPE	Other Payable related to purchase of PPE
Other current financial liabilities, others	39,57,84,785	20,48,37,068

**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	8,18,26,231	3,52,05,012	3,77,13,794	7,71,67,080
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with statutory/Govt. Authorities	Balances with statutory/Govt. Authorities	Prepaid Expenses	Prepaid Expenses
Other current assets, others	8,18,26,231	3,52,05,012	3,77,13,794	7,71,67,080

**Other current assets others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	8,84,38,518	13,86,51,660	32,92,65,550	72,33,401
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance receivable from Statutory Authorities	Balance receivable from Statutory Authorities	Other Receivable	Other Receivable
Other current assets, others	8,84,38,518	13,86,51,660	32,92,65,550	72,33,401

**Other current assets others [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	39,54,007	17,20,615	13,11,990
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Unbilled receivable	Unbilled receivable	Interest Receivable	Interest Receivable
Other current assets, others	0	39,54,007	17,20,615	13,11,990

**Other current assets others [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	7
	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]	
Other current assets notes [Abstract]	
Other current assets [Abstract]	
Other current assets, others	48,47,876
Other current assets others [Abstract]	
Other current assets others [Line items]	
Description of other current assets others	MAt Credit
Other current assets, others	48,47,876

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current financial liabilities others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	14,06,27,768	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	14,06,27,768	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,79,87,167	0	61,84,426	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Lease Liabilities	Lease Liabilities	Other Liabilities	Other Liabilities
Other current liabilities, others	1,79,87,167	0	61,84,426	0

**Other current financial assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	33,86,468	8,64,395	25,28,471	98,61,03,151
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Export Receivable	Benefit Receivable	Insurance Receivable	Claim Receivable
Other current financial assets others	33,86,468	8,64,395	25,28,471	98,61,03,151

**Other current financial assets others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	1,42,47,847	1,17,61,090
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Advance to staff	Advance to staff
Other current financial assets others	1,42,47,847	1,17,61,090

## Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	89,55,55,588	61,56,25,401	89,55,55,588	61,56,25,401
Allowance for bad and doubtful loans	0	0	0	0
Total loans	89,55,55,588	61,56,25,401	89,55,55,588	61,56,25,401
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]	Non-current [Member]		Current [Member]	
Classification of loans [Axis]	Security deposits [Member]		Loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	89,55,55,588	61,56,25,401	66,95,94,005	14,02,04,922
Allowance for bad and doubtful loans	0	0	0	0
Total loans	89,55,55,588	61,56,25,401	66,95,94,005	14,02,04,922
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others			14,02,04,922	14,02,04,922
Total loans due by directors, other officers or others	0	0	14,02,04,922	14,02,04,922
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Other loans [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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	66,95,94,005	14,02,04,922	66,95,94,005	14,02,04,922
Allowance for bad and doubtful loans	0	0	0	0
Total loans	66,95,94,005	14,02,04,922	66,95,94,005	14,02,04,922
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	14,02,04,922	14,02,04,922	14,02,04,922	14,02,04,922
Total loans due by directors, other officers or others	14,02,04,922	14,02,04,922	14,02,04,922	14,02,04,922
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]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Other loans, others [Member]	
	Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2020	31/03/2019
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	(A) 66,95,94,005	(B) 14,02,04,922
Allowance for bad and doubtful loans	0	0
Total loans	66,95,94,005	14,02,04,922
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	14,02,04,922	14,02,04,922
Total loans due by directors, other officers or others	14,02,04,922	14,02,04,922
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

## Footnotes

(A) Loan to others

(B) Loan to others

## Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	198,60,20,168	157,08,92,758	104,72,30,254	74,78,13,353
Goods in transit			0	0
Mode of valuation			Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value

## Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	7,12,98,308	3,48,40,688	43,84,53,097	42,06,40,336
Goods in transit	0	0	0	0
Mode of valuation	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value

## Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	40,90,669	40,49,701	13,85,05,748	14,64,93,120
Goods in transit	0	0	0	0
Mode of valuation	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value

## Classification of inventories [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	28,64,42,092	21,70,55,560	28,64,42,092	21,70,55,560
Goods in transit	0	0	0	0
Mode of valuation	Refer to child member	Refer to child member	Lower of Cost or Net Realisable Value	Lower of Cost or Net Realisable Value
Nature of other inventories	Refer to child member	Refer to child member	Packning material	Packning material



## 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]	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
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	121,23,98,585	101,61,12,536	120,84,56,870	100,38,48,950
Allowance for bad and doubtful debts	39,41,715	1,22,63,586	0	0
Total trade receivables	120,84,56,870	100,38,48,950	120,84,56,870	100,38,48,950
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			(A) 20,34,40,267	7,39,45,765
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			20,34,40,267	7,39,45,765

## Footnotes

(A) Trade Receivable Rs. 19,40,48,845/- as at 31st March, 2020 due from company in which some of directors are interested, and Rs.93,91,422/- as at 31st March, 2020 due from Associates Company.

## Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Doubtful [Member]	
Classification of assets based on security [Axis]	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	39,41,715	1,22,63,586
Allowance for bad and doubtful debts	39,41,715	1,22,63,586
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

## Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	97,22,27,800	60,50,18,376	97,22,27,800	60,50,18,376
Nature of other advance	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Capital advances [Member]		Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	97,22,27,800	60,50,18,376	10,27,38,672	13,07,30,967
Nature of other advance	Capital Advances	Capital Advances	Refer to child member	Refer to child member
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others			0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Advances given suppliers [Member]	
Classification of advances [Axis]	Advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	10,27,38,672	13,07,30,967	9,74,59,662	12,57,30,967
Nature of other advance	Refer to child member	Refer to child member	Advance to suppliers	Advance to suppliers
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Other advances, others [Member]	
Classification of advances [Axis]	Other Advances [Member]		Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	52,79,010	50,00,000	52,79,010	50,00,000
Nature of other advance	Refer to child member	Refer to child member	Other Advances	Other Advances
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (53) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (54) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (55) [See below]	
Total other non-current financial assets	(A) 8,85,74,029	(B) 2,51,00,365
Disclosure of notes on advances explanatory [TextBlock]	Textual information (56) [See below]	
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (57) [See below]	
Advances, non-current	(C) 97,22,27,800	(D) 60,50,18,376
Total other non-current assets	97,22,27,800	60,50,18,376
Disclosure of inventories Explanatory [TextBlock]	Textual information (58) [See below]	
Description of accounting policy for measuring inventories [TextBlock]	Textual information (59) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (60) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	(E) 34,44,80,774	(F) 88,40,28,623
Other balances with banks	(G) 18,78,98,157	(H) 27,63,15,033
Total balance with banks	53,23,78,931	116,03,43,656
Cheques, drafts on hand	(I) 2,700	(J) 5,79,35,153
Cash on hand	30,51,184	27,61,961
Total cash and cash equivalents	53,54,32,815	122,10,40,770
Total cash and bank balances	53,54,32,815	122,10,40,770
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
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (61) [See below]	
Total other current financial assets	2,01,62,786	99,87,28,636
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (62) [See below]	
Advances, current	10,27,38,672	13,07,30,967
Total other current assets	64,65,51,256	39,42,54,117
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (63) [See below]	
Security deposits refundable, Non-current	(K) 8,99,09,770	(L) 52,60,642
Total other non-current financial liabilities	23,05,37,538	52,60,642
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (64) [See below]	
Nature of other provisions	Provision for Warranty/Replacement	Provision for Warranty/Replacement
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (65) [See below]	
Current maturities of long-term debt	50,75,59,821	55,45,83,336
Interest accrued on borrowings	(M) 5,97,24,172	(N) 2,53,15,277
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	240,60,88,000	174,33,36,504
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (66) [See below]	
Advance received from customers	38,33,76,193	10,21,77,898
Total other advance	38,33,76,193	10,21,77,898

Taxes payable other tax	(O) 9,68,41,787	(P) 7,31,09,163
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	9,68,41,787	7,31,09,163
Total other current liabilities	50,43,89,573	17,52,87,061

### Footnotes

- (A) - Deposits with Banks : 88574029  
 (B) - Deposits with Banks : 25100365  
 (C) Capital Advances : 972227800  
 (D) Capital Advances : 605018376  
 (E) Deposit Account : 344480774  
 (F) Deposit Account : 884028623  
 (G) Balance with banks held as margin money/ security against guarantees with original maturity of more than three months : 58007890 Current accounts : 129890267  
 (H) Balance with banks held as margin money/ security against guarantees with original maturity of more than three months : 0 Current accounts : 276315033  
 (I) Cheque in hand : 2700  
 (J) Cheque in hand : 57935153  
 (K) Securities Received : 89909770  
 (L) Securities Received : 5260642  
 (M) Interest accrued but not due : 4438779 Interest accrued : 55285393  
 (N) Interest accrued but not due : 9743861 Interest accrued : 15571416  
 (O) Statutory Liabilities : 96841787  
 (P) Statutory Liabilities : 73109163

## Textual information (53)

### Disclosure of notes on trade receivables explanatory [Text Block]

#### TRADE RECEIVABLE (CURRENT)

Unsecured Considered good	1,20,84,56,870	1,00,38,48,950
Trade Receivables -doubtful	39,41,715	1,22,63,586
	1,21,23,98,585	1,01,61,12,536
Less: Allowance for doubtful debts	39,41,715	1,22,63,586
	1,20,84,56,870	1,00,38,48,950

The movement in allowance for expected credit loss is as follows:

Balance as at beginning of the year	1,22,63,586	1,22,63,586
Change in allowance for doubtful debts (Net)	(83,21,871)	(1,17,86,651)
Trade receivables written off during the year	-	(4,76,935)
Balance as at the end of the year	39,41,715	-

Notes :

- i. Trade Receivable Rs. 19,40,48,845/- as at 31st March, 2020 (Previous year Rs. 7,23,58,385/-) - due from company in which some of directors are interested, and Rs.93,91,422/- as at 31st March, 2020 (Previous year Rs.15,87,380/-) due from Associates Company.
- ii. Refer Note no. 43 (i) & (iii) for information about credit risk and Market Risk of Trade Receivables.
- iii. Trade Receivable has been hypothecated with various banks as security against borrowing (Refer Note No. 16 and Note No. 20).

## Textual information (54)

## Disclosure of notes on loans explanatory [Text Block]

## LOANS

(Unsecured, considered good)

Loans to Others	66,95,94,005	14,02,04,922
	66,95,94,005	14,02,04,922

Disclosure required under Sec 186(4) of the Companies Act 2013

Loans include the following amounts, the particulars of which are disclosed below as required by Sec 186(4) of the Companies Act 2013.

Name of the Entity	Relation	Rate of Interest	Secured/ Unsecured	March 31, 2020	March 31, 2019	Nature of Facility	Purpose for which the loans and guarantees are proposed to be utilised
Loans Given:							
Ankur Goel	Third Party	9%	Unsecured	58,00,000	54,50,000	Loan	General Purpose and expansion of business
Rajeev Kumar Gupta#	Third Party	8%	Unsecured	2,90,87,671	2,90,87,671	Loan	General Purpose and expansion of business
Rajender Parshad Gupta #	Third Party	8%	Unsecured	2,90,87,671	2,90,87,671	Loan	General Purpose and expansion of business
Pioneer Securities Private Limited	Third Party	8%	Unsecured	12,90,80,835	3,05,26,684	Loan	General Corporate Purpose and expansion of business
Saa Vishnu Bakers Private Limited	Third Party	10%	Unsecured	3,31,88,852	4,35,60,548	Loan	General Corporate Purpose and expansion of business
G R Engineering Co.	Third Party	8%	Unsecured	_	22,16,000	Loan	General Corporate Purpose and expansion of business

Karvy Data Management Services Limited*	Third Party	18%	Unsecured	10,00,00,000	-	Loan	Purpose and expansion of business
Dwellings Star Developers Private Limited	Third Party	10%	Unsecured	20,99,29,590	-	Loan	General Corporate Purpose and expansion of business
Haldiram Incorporation Private Limited	Third Party	7%	Unsecured	10,30,94,058	-	Loan	General Corporate Purpose and expansion of business
Graintech Foods (India) Private Limited	Third Party	9%	Unsecured	3,03,25,328	-	Loan	General Corporate Purpose and expansion of business

\* The Company had given inter corporate loan to Karvy Data Management Services Limited @ROI of 18% on 1st October, 2019 for 72 days against which interest has been received by the Company till 12, December, 2019 and post 12th December, 2019, no interest has been provisioned by the Company. Further, since the cheque for principal amount of Rs. 10,00,00,000 got dishonoured, the Company has initiated the Legal proceedings against Karvy Data Management Services Limited under the provisions of Section 138 of the Negotiable Instruments Act, 1938.

# Mr. Rajeev Kumar Gupta and Mr. Rajender Parshad Gupta (borrowers) had approached the Company & had expressed their inability to pay the interest on Loan amount on The management had accordingly given them the waiver from interest payment for FY 2019-2020 in order to ensure that the Principal Amount lent out by Company remain safe and is repaid by the borrower in due course.

## Textual information (55)

### Disclosure of notes on other non-current financial assets [Text Block]

#### NON-CURRENT FINANCIAL ASSETS: DEPOSIT WITH BANKS

#### DEPOSIT WITH BANKS

Bank Deposits	8,85,74,029	2,51,00,365
	8,85,74,029	2,51,00,365
Include Lien Marked Deposits	8,85,74,029	2,51,00,365

## Textual information (56)

**Disclosure of notes on advances explanatory [Text Block]**

Particular	As 2020	At 31st March,	As 2019	At 31st March,
NON-CURRENT FINANCIAL ASSETS: LOAN AND ADVANCES				
LOANS AND ADVANCES (Unsecured considered good unless otherwise stated )				
Security Deposit		89,55,55,588		61,56,25,401
		89,55,55,588		61,56,25,401

## Textual information (57)

**Disclosure of notes on other non-current assets explanatory [Text Block]**

OTHER NON- CURRENT ASSETS				
Capital Advances	97,22,27,800		60,50,18,376	
	97,22,27,800		60,50,18,376	

## Textual information (58)

**Disclosure of inventories Explanatory [Text Block]**

INVENTORIES (At lower of cost or net realisable value)				
Raw Material	1,04,72,30,254		74,78,13,353	
Packing Material	28,64,42,092		21,70,55,560	
Finished goods (Manufactured)	43,84,53,097		42,06,40,336	
Stock in Trade (Goods purchased for resale)	40,90,669		40,49,701	
Store and spares	13,85,05,748		14,64,93,120	
Work in Progress	7,12,98,308		3,48,40,688	
Total	1,98,60,20,168		1,57,08,92,758	
The above includes goods in transit as under :				
Raw Mateiral	-		-	

Inventory has been hypothecated with various bank as security against borrowing.

## Textual information (59)

**Description of accounting policy for measuring inventories [Text Block]**

## Inventories

Raw material, fuel, packing material and finished goods are valued at lower of cost and net realizable value.

The basis of determining cost for various categories of inventories are as follows:

Raw Material, Fuel, Packing Material : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Bought out items : at Lower of cost or realisable value and for the purpose of this cost is determined on moving Weighted Average Basis

Finished Goods: Inhouse items At estimated cost.



## Textual information (60)

**Disclosure of notes on cash and bank balances explanatory [Text Block]**

## CASH AND CASH EQUIVALENTS

Particular			(Amount in Rupees )		31st March,
	As 31st March, 2020	At	As 2019	At	
Balance with Banks					
Current accounts	12,98,90,267				27,63,15,033
Deposit Account	34,44,80,774				88,40,28,623
Cheque in hand	2,700				5,79,35,153
Cash on hand	30,51,184				27,61,961
	A	47,74,24,925		1,22,10,40,770	
OTHER BANK BALANCES					
In Deposit accounts					
Balance with banks held as margin money / security against guarantees with original maturity of less than Three Month					
Balance with banks held as margin money/ security against guarantees with original maturity of more than three months					
		5,80,07,890			
	B	5,80,07,890		-	
	(A+B)	53,54,32,815		1,22,10,40,770	

## Textual information (61)

**Disclosure of notes on other current financial assets explanatory [Text Block]**

## OTHER FINANCIAL ASSETS

(Unsecured , considered good)

Export Benefit Receivable	33,86,468	8,64,395
Insurance Claim Receivable	25,28,471	98,61,03,151
Advance to staff	1,42,47,847	1,17,61,090
	2,01,62,786	99,87,28,636

## Textual information (62)

**Disclosure of notes on other current assets explanatory [Text Block]**

## OTHER CURRENT ASSETS

(Unsecured , considered good)

Balances with statutory/Govt. Authorities	8,18,26,231	3,52,05,012
Prepaid Expenses	3,77,13,794	7,71,67,080
MAt Credit	48,47,876	
Interest Receivable	17,20,615	13,11,990
Advance to suppliers	9,74,59,662	12,57,30,967
Balance receivable from Statutory Authorities	8,84,38,518	13,86,51,660
Other Advances	52,79,010	50,00,000
Other Receivable	32,92,65,550	72,33,401
Unbilled receivable	-	39,54,007
	64,65,51,256	39,42,54,117

## Textual information (63)

**Disclosure of notes on other non-current financial liabilities explanatory [Text Block]**

## OTHER FINANCIAL LIABILITIES

## NON CURRENT

Particular	As	At 31st March, 2020	As	At 31st March, 2019
Securities Received		8,99,09,770		52,60,642
Lease Liabilities		14,06,27,768		-
		23,05,37,538		52,60,642

## Textual information (64)

**Disclosure of notes on provisions explanatory [Text Block]**

## Non Current Liabilities

## PROVISIONS

## Provision for Employee

## Retirement benefits

Leave Encashment	16,20,42,059	12,01,27,835
Gratuity	10,89,49,071	2,24,61,228
Other benefits	2,09,71,995	1,65,91,057
	29,19,63,125	15,91,80,120

## Current Liabilities

## PROVISION

## Provision for Employee

## Retirement benefits

Leave Encashment	5,02,28,023	4,46,69,217
Gratuity	1,41,53,848	74,04,461
Other benefits	9,35,847	7,19,076
Others		
Provision for Warranty/Replacement*	45,39,50,216	32,34,32,562
	51,92,67,934	37,62,25,316

\*Movement in other provision during the financial year are as under :

Opening Balance	32,34,32,562	22,09,32,774
Addition Provision Recognised	41,48,22,181	22,38,12,930
Amount Utilised	28,43,04,527	20,61,76,406
As at 31st March	45,39,50,216	32,34,32,562

## Textual information (65)

**Disclosure of notes on other current financial liabilities explanatory [Text Block]**

## OTHER FINANCIAL LIABILITIES

Current maturities of long-term debts	50,75,59,821	55,45,83,336
Interest accrued	5,52,85,393	1,55,71,416
Interest accrued but not due	44,38,779	97,43,861
Securities Received	78,44,48,368	44,66,50,941
Other liabilities	65,85,70,854	51,19,49,882
Other Payable related to purchase of PPE	39,57,84,785	20,48,37,068
	2,40,60,88,000	1,74,33,36,504

## Textual information (66)

### Disclosure of other current liabilities notes explanatory [Text Block]

OTHER LIABILITIES		
Advance from Customer	38,33,76,193	10,21,77,898
Lease Liabilities	1,79,87,167	
Other Liabilities	61,84,426	
Statutory Liabilities	9,68,41,787	7,31,09,163
	50,43,89,573	17,52,87,061

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (67) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	192,42,48,951	164,06,36,183
Other commitments	(A) 29,27,68,906	(B) 62,94,28,971
Total commitments	221,70,17,857	227,00,65,154
Nature of other commitments	Foreign exposure in contract	Foreign exposure in option contract
Total contingent liabilities and commitments	221,70,17,857	227,00,65,154
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

**Footnotes**

(A) The company has foreign Currency exposure in option contract of USD 3884551.11 (Previous Year USD 9063952.66) : 292768906

(B) The company has foreign Currency exposure in option contract of USD 3884551.11 (Previous Year USD 9063952.66) : 629428971

## Textual information (67)

## Disclosure of additional balance sheet notes explanatory [Text Block]

OTHER EQUITY	(Amount in Rupees )			(Amount in Rupees )		
	Particular	As March, 2020	At 31st	As March, 2019	At 31st	March, 2019
a RESERVES & SURPLUS						
Securities Premium		19,46,36,678		19,46,36,678		
b. Capital subsidy			80,00,000	80,00,000		
Less: Transferred to General Reserve			80,00,000			
			-	80,00,000		
c Amalgamation Reserve			53,72,640	53,72,640		
d General Reserve						
As per Last Year			31,77,736	31,77,736		
Addition during the year		69,83,74,623				
			70,15,52,359	31,77,736		
e Foreign Currency Translation Reserve						
Opening Balance		1,63,27,292		1,37,32,852		
Gain/(Loss)During the year				25,94,440		
Disposal of of Subsidiary Company		(1,63,27,292)				
			-	1,63,27,292		
f Debenture Redemption Reserve						
As per Last Year		25,00,00,000		25,00,00,000		
Additional During the Year						
			25,00,00,000	25,00,00,000		
g Subsidies Sales Tax						
As per Last Year		69,03,74,623		69,03,74,623		
Less: Transferred to General Reserve		69,03,74,623		-		
			-	69,03,74,623		
h Remeasurement Gains/(Losses) On Defined Benefits Plans						
As per Last Year			91,57,474	4,18,92,068		
Add: Acturial Gain/(Loss)		(2,40,06,111)		(3,27,34,594)		
			(1,48,48,637)	91,57,474		
i Retained Earning						
As per last Year Accounts		13,50,82,95,245		9,86,09,06,082		
Add: Profit for the year		3,05,56,03,820		3,64,73,89,163		
Disposal of of Subsidiary Company		(3,47,86,962)		-		

	16,59,86,86,027	13,50,82,95,245
Total Reserves and Surplus	17,73,53,99,067	14,68,53,41,688

## B. Nature and purpose of reserves

The company had created Debenture Redemption Reserve for the purpose of redemption of debentures pursuant to the provisions of the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. This reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

## NON-CONTROLLING INTEREST

Particular	As 2020	At 31st March,	As 2019	At 31st March,
Opening Balance		20,01,48,284		17,56,03,681
Additions during the year		24,64,290		3,96,29,633
Adjustment on Account of change in controlling interest for current year		-		(3,62,902)
Disposal of Subsidiary		(20,03,80,979)		-
Share of Profit/(Loss) for the year		(1,31,90,448)		(1,44,33,406)
Share of Other Comprehensive income		(1,72,598)		(2,88,722)
		(1,11,31,451)		20,01,48,284

## DEFERRED TAX LIABILITIES (NET)

Deferred tax Assts/Liabilities in relation to :

Property , Plant and Equipment and investment Property, Intangible Assets	(35,94,51,360)	(43,85,55,035)
Lease Assets	(3,82,39,544)	
Lease Liability	3,99,20,822	
Investment	(5,58,69,060)	(3,43,76,879)
Employee benefits	3,05,71,071	6,02,27,970
Others	4,01,53,974	1,33,46,333
	(34,29,14,097)	(39,93,57,611)

## TRADE PAYABLE- CURRENT

Particular	As March, 2020	At 31st March, 2019
1. Dues of Micro Enterprises & Small Enterprises	8,28,73,490	6,87,35,023
2 . Other than Micro Enterprises & Small Enterprises	84,70,35,082	82,88,15,685
	92,99,08,572	89,75,50,708

Disclosure required under section 22 of the Micro small and Medium enterprises Development Act, 2006 are as below:

## a) Dues remaining unpaid

- Principal	20,79,082	-
- interest on the above	1,04,622	-

## b) Interest paid in terms of Sec 16 of the Act, alongwith the amount of payment made to the supplier beyond the appointed day during the year.

- Principal paid beyond the appointed date	-	-
--	---	---

- Interest paid in terms of section 16 of the Act.	-	-
c) Amount of interest due and payable for the period of delay on payments made beyond the appointed date during the year.	1,04,622	-
d) Further interest due and payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprises.	-	-
e) Amount of interest accrued and remaining unpaid as at March 31.	1,04,622	-

**TAX LIABILITIES**

Current tax Liabilities (Net)	11,80,93,212	7,92,90,150
	11,80,93,212	7,92,90,150

**Impact of Covid 19:**

In view of the lockdown across the country due to the COVID19 the Company's business operations have been affected temporarily in compliance with the directives/orders issued by the relevant authorities. The Company has made detailed assessments of its liquidity position for the next one year and of the recoverability and carrying values of its assets comprising property, plant and equipment, right-of-use assets, inventories, investments, receivables and other current assets as at the balance sheet date and on the basis of evaluation based on the current estimates has concluded that no material adjustments is required in the financial statement.

Given the uncertainties associated with nature, condition and duration of COVID 19, the impact assessment on the Company's financial statements will be continuously made and provided for as required.

**[611800] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue [TextBlock]	Textual information (68) [See below]	Textual information (69) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (70) [See below]	

**Textual information (68)****Disclosure of revenue [Text Block]****REVENUE FROM OPERATION**

Particular	As At 31st March, 2020	As At 31st March, 2019
Sales of Products	37,59,57,70,940	30,39,96,99,821
Sales of Electricity	11,12,48,399	12,02,88,109
	37,70,70,19,339	30,51,99,87,930
Other Operating Revenue	30,68,88,326	41,82,65,114
	38,01,39,07,665	30,93,82,53,044
Total government grant recognized Rs. 43,64,160/- (31st March, 2018: Nil) (Refer note I.C.v for accounting policy on government grant)		
Reconciliation of Revenue from sale of products with the contracted price		
Contracted Price	38,78,95,69,024	30,83,19,03,011
Less: Trade discounts, volume rebates, etc.	1,19,37,98,084	52,85,76,953
	37,59,57,70,940	30,30,33,26,058



## Textual information (69)

### Disclosure of revenue [Text Block]

#### REVENUE FROM OPERATION

Particular	As	At 31st	As	At 31st
	March, 2020	March, 2019	March, 2019	March, 2018
Sales of Products	37,59,57,70,940		30,39,96,99,821	
Sales of Electricity		11,12,48,399	12,02,88,109	
	37,70,70,19,339		30,51,99,87,930	
Other Operating Revenue		30,68,88,326	41,82,65,114	
	38,01,39,07,665		30,93,82,53,044	
Total government grant recognized Rs. 43,64,160/- (31st March, 2018: Nil) (Refer note 1.C.v for accounting policy on government grant)				
Reconciliation of Revenue from sale of products with the contracted price				
Contracted Price	38,78,95,69,024		30,83,19,03,011	
Less: Trade discounts, volume rebates, etc.	1,19,37,98,084		52,85,76,953	
	37,59,57,70,940		30,30,33,26,058	

## Textual information (70)

### Description of accounting policy for recognition of revenue [Text Block]

#### a) Revenue Recognition and Measurement

##### Revenue Recognition :

Effective April 1, 2018, the Company has applied Ind AS 115: Revenue from Contracts with Customers which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue. The impact of the adoption of the standard on the financial statements of the Company is insignificant.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations.

The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and there are no unfulfilled obligations.

Revenue from Sales of Electricity generated is recognized on the basis of actual unit generated and transmitted to the purchaser.

Interest income is recognized using the effective interest rate (EIR) method.

##### Export Benefit

Export benefits constituting Duty Draw back, licenses under Merchandises Exports from India Scheme(MEIS) are accounted for on accrual basis when there is reasonable assurance that the company will comply with the condition attached to them and the export benefit will be received. Export benefist under the Duty Draw back and MEIS are considered as other operating income. Duty free imports of material under Advance License are matched with the export made against the said license.

##### Dividend

Dividend income on investments is recognised when the right to receive dividend is established.

##### Insurance Claim

Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

**[612000] Notes - Construction contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits****Disclosure of defined benefit plans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Defined benefit plans [Axis]</b>	<b>Domestic defined benefit plans [Member]</b>	
<b>Defined benefit plans categories [Axis]</b>	<b>1</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Description of regulatory framework in which plan operates	GRATUITY ACT, 1972	GRATUITY ACT, 1972
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	31,94,40,348	22,42,86,758
Plan assets, at fair value	19,65,95,796	19,42,96,069
Net surplus (deficit) in plan	-12,28,44,552	-2,99,90,689
Actuarial assumption of discount rates	6.80%	7.65%
Actuarial assumption of expected rates of salary increases	9.00%	9.00%
Other material actuarial assumptions	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2006-08)

## Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1			1
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	5,50,77,838	3,88,95,798		5,50,77,838
Interest expense (income), net defined benefit liability (assets)	1,72,54,542	1,06,66,161		1,72,54,542
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	73,92,935	92,31,702		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-2,54,62,490	-4,28,47,090		-2,54,62,490
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-1,80,69,555	-3,36,15,388		-2,54,62,490
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	0	0		0
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	0		0
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)		5,66,00,000		
Total contributions to plan, net defined benefit liability (assets)		5,66,00,000		
Payments from plan, net defined benefit liability (assets)	0	0		(A) 50,93,208
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	24,51,928	-32,723		(B) 24,51,928
Total increase (decrease) in net defined benefit liability (assets)	9,28,53,863	2,65,44,624		9,51,53,590
Net defined benefit liability (assets) at end of period	12,28,44,552	2,99,90,689	34,46,065	31,94,40,348

(A) Benefits paid

(B) Addition due to subsidiary 12,61,159 Acquisition Adjustment 11,90,769

## Disclosure of net defined benefit liability (assets) [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	3,88,95,798		0	0
Interest expense (income), net defined benefit liability (assets)	1,06,66,161		0	0
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			(A) -73,92,935	-92,31,702
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-4,28,47,090			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-4,28,47,090		-73,92,935	-92,31,702
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	0			
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0			
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				(B) -5,66,00,000
Total contributions to plan, net defined benefit liability (assets)				-5,66,00,000
Payments from plan, net defined benefit liability (assets)	(C) 64,31,480		(D) 50,93,208	(E) 64,31,480
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	(F) -32,723			
Total increase (decrease) in net defined benefit liability (assets)	8,59,44,846		22,99,727	5,94,00,222
Net defined benefit liability (assets) at end of period	22,42,86,758	13,83,41,912	19,65,95,796	19,42,96,069

(A) Return on Plan Assets excluding interest income

(B) Employer Contribution

(C) Benefits paid

(D) Benefits paid

(E) Benefits paid

(F) Acquisition Adjustment

**Disclosure of net defined benefit liability (assets) [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	13,48,95,847

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (71) [See below]	Textual information (72) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (71)

## Disclosure of employee benefits [Text Block]

EMPLOYEE BENEFITS OBLIGATIONS		2019-20	2018-19
Define Contribution Plan			
Contribution to Defined Contribution Plan, Charged off for the year as under			
Employers contribution to Provident Funds		6,32,64,430	4,81,87,600
Defined Benefit Plan			
The employees' gratuity scheme is a defined benefit plan. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method. Under the PUC method a projected accrued benefit is calculated at the beginning of the period and again at the end of the period for each benefit that will accrue for all active member of the plan.			
Defined Benefits Plans			
		Gratuity	
Particular		31st March, 2020	31st March, 2019
i) Change in Present value of Obligation			
Present value of obligation at beginning of the year		22,42,86,758	13,83,41,912
Addition due to subsidiary		12,61,159	
Acquisition Adjustment		11,90,769	(32,723)
Current Service Cost		5,50,77,838	3,88,95,798
Past service cost including curtailment gain/losses		-	-
Interest Cost (Net)		1,72,54,542	1,06,66,161
Benefit Paid		(50,93,208)	(64,31,480)
Total Actuarial (Gain)/Loss on Obligation		2,54,62,490	4,28,47,090
Present value of obligation at the end of the year		31,94,40,348	22,42,86,758
ii) Change in Plan Assets			
Fair value of Plan Assets at beginning of the year		19,42,96,069	13,48,95,847
Interest Income		-	-
Return on Plan Assets excluding interest income		73,92,935	92,31,702
Employer contribution		-	5,66,00,000
Benefit Paid		(50,93,208)	(64,31,480)
Fair value of Plan Assets at end of the year		19,65,95,796	19,42,96,069
iii) Amount Recognised in the Balance Sheet			
Present Value of obligation at the end of the year		31,94,40,348	22,42,86,758
Fair value of Plan Assets at the end of the year		19,65,95,796	19,42,96,069

	Net Liabilities Recognised in the Balance sheet	12,28,44,552	2,99,90,689
iv)	Amount Recognised in Statement of Profit & Loss Accounts		
	Current Service Cost	5,50,77,838	3,88,95,798
	Interest Cost	23,81,330	2,65,691
	Total Expenses /(Gain) Recognized in the Profit & Loss Account	5,74,59,168	3,91,61,489
v)	Recognised in Other Comprehensive Income for the year		
	Actuarial Gain/(Loss) on PBO	(2,54,62,490)	(4,28,47,090)
	Return on Plan Assets excluding interest income	(74,80,277)	(11,68,768)
	Recognised in Other Comprehensive Income	(3,29,42,767)	(4,40,15,858)
vi)	Net Interest Cost		
	Interest cost on Defined Benefit Obligation	1,72,54,542	1,06,66,161
	Interest Income on Plan Assets	1,48,73,212	1,04,00,470
	Net Interest Cost (Income)	23,81,330	2,65,691
vii)	Actuarial Gain/(Loss) On Plan Assets		
	Expected Interest Income	1,48,73,212	1,04,00,470
	Actual Income on Plan Assets	73,92,935	92,31,702
	Actuarial Gain/(Loss) On for the year on the Assets	(74,80,277)	(11,68,768)
viii)	Service Cost		
	Current Service Cost	5,50,77,838	3,88,95,798
	Past service cost including curtailment gain/losses	-	-
	Gain or losses on Non Routine Settlement	-	-
	Total Service Cost	5,50,77,838	3,88,95,798
viii)	Actuarial Assumption		
	Discount rate (Per Annum)	6.80%	7.65%
	Mortality Rate	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2006-08)
	Annual Increase in Salary cost Per Annum	9.00%	9.00%
ix)	Major Categories of Plan Assets of total Plan Assets		
	Government of India Securites	-	-
	High Quality Corporate Bonds	-	-
	Property	-	-
	Insurance company	100%	100%
x)	Expected Contribution for the Next Annual Reporting Period		
	Service Cost	6,74,03,680	4,78,59,926
	Net Interest Cost	80,17,593	21,87,338
	Expected Expenses for the next annual		

Reporting period		7,54,21,273	5,00,47,264	
xi) Gratuity -Sensitivity Analysis				
Particular	31st March, 2020		31st March, 2019	
	Increase	Decrease	Increase	Decrease
Salary Growth Rate(0.5% movement)	2,41,24,403	(2,27,32,611)	16,27,72,757	(1,49,04,968)
Discount Rate (0.5% movement)	(2,48,03,901)	2,68,10,000	(1,62,20,222)	1,80,78,046
xii) Maturity Analysis of Defined Benefit Obligation		31st March, 2020		31st March, 2019
Within the next 12 Months		1,40,03,992		1,11,35,947
2nd following Year		80,97,490		38,68,698
3rd following Year		66,88,830		43,37,227
4th Following Year		85,12,169		39,94,938
5th Following Year		17,13,320		44,13,750
6th Following year		1,15,43,007		37,84,315
6th Year Onwards		26,06,53,042		19,27,51,883
Other Detail				
Methodology adopted for ALM	Projected United Credit Method			
Usefulness and Methodology adopted for sensitivity analysis	Sensitivity analysis is an analysis which will give the movement in the liability if the assumptions were not proved to be true on different count. This only signifies the changes in the liability if the difference between assumed and the actual is not following the parameters of the sensitivity analysis.			



## Textual information (72)

## Disclosure of employee benefits [Text Block]

EMPLOYEE BENEFITS OBLIGATIONS		2019-20	2018-19
Define Contribution Plan			
Contribution to Defined Contribution Plan, Charged off for the year as under			
Employers contribution to Providend Funds		6,32,64,430	4,81,87,600
Defined Benefit Plan			
<p>The employees' gratuity scheme is a defined benefit plan. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method. Under the PUC method a projected accrued benefit is calculated at the beginning of the period and again at the end of the period for each benefit that will accrue for all active member of the plan.</p>			
Defined Benefits Plans			
		Gratuity	
	Particular	31st March, 2020	31st March, 2019
i)	Change in Present value of Obligation		
	Present value of obligation at beginning of the year	22,42,86,758	13,83,41,912
	Addition due to subsidiary	12,61,159	
	Acquisition Adjustment	11,90,769	(32,723)
	Current Service Cost	5,50,77,838	3,88,95,798
	Past service cost including curtailment gain/losses	-	-
	Interest Cost (Net)	1,72,54,542	1,06,66,161
	Benefit Paid	(50,93,208)	(64,31,480)
	Total Acturial (Gain)/Loss on Obligation	2,54,62,490	4,28,47,090
	Present value of obligation at the end of the year	31,94,40,348	22,42,86,758
ii)	Change in Plan Assets		
	Fair value of Plan Assets at beginning of the year	19,42,96,069	13,48,95,847
	Interest Income	-	-
	Return on Plan Assets excluding interest income	73,92,935	92,31,702
	Employer contribution	-	5,66,00,000
	Benefit Paid	(50,93,208)	(64,31,480)
	Fair value of Plan Assets at end of the year	19,65,95,796	19,42,96,069
iii)	Amount Recognised in the Balance Sheet		
	Present Value of obligation at the end of the year	31,94,40,348	22,42,86,758
	Fair value of Plan Assets at the end of the year	19,65,95,796	19,42,96,069

	Net Liabilities Recognised in the Balance sheet	12,28,44,552	2,99,90,689
iv)	Amount Recognised in Statement of Profit & Loss Accounts		
	Current Service Cost	5,50,77,838	3,88,95,798
	Interest Cost	23,81,330	2,65,691
	Total Expenses /(Gain) Recognized in the Profit & Loss Account	5,74,59,168	3,91,61,489
v)	Recognised in Other Comprehensive Income for the year		
	Actuarial Gain/(Loss) on PBO	(2,54,62,490)	(4,28,47,090)
	Return on Plan Assets excluding interest income	(74,80,277)	(11,68,768)
	Recognised in Other Comprehensive Income	(3,29,42,767)	(4,40,15,858)
vi)	Net Interest Cost		
	Interest cost on Defined Benefit Obligation	1,72,54,542	1,06,66,161
	Interest Income on Plan Assets	1,48,73,212	1,04,00,470
	Net Interest Cost (Income)	23,81,330	2,65,691
vii)	Actuarial Gain/(Loss) On Plan Assets		
	Expected Interest Income	1,48,73,212	1,04,00,470
	Actual Income on Plan Assets	73,92,935	92,31,702
	Actuarial Gain/(Loss) On for the year on the Assets	(74,80,277)	(11,68,768)
viii)	Service Cost		
	Current Service Cost	5,50,77,838	3,88,95,798
	Past service cost including curtailment gain/losses	-	-
	Gain or losses on Non Routine Settlement	-	-
	Total Service Cost	5,50,77,838	3,88,95,798
viii)	Actuarial Assumption		
	Discount rate (Per Annum)	6.80%	7.65%
	Mortality Rate	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2006-08)
	Annual Increase in Salary cost Per Annum	9.00%	9.00%
ix)	Major Categories of Plan Assets of total Plan Assets		
	Government of India Securites	-	-
	High Quality Corporate Bonds	-	-
	Property	-	-
	Insurance company	100%	100%
x)	Expected Contribution for the Next Annual Reporting Period		
	Service Cost	6,74,03,680	4,78,59,926
	Net Interest Cost	80,17,593	21,87,338
	Expected Expenses for the next annual		

Reporting period		7,54,21,273	5,00,47,264
xi) Gratuity -Sensitivity Analysis	Particular	31st March, 2020	31st March, 2019
		Increase	Decrease
	Salary Growth Rate(0.5% movement)	2,41,24,403	(2,27,32,611)
	Discount Rate (0.5% movement)	(2,48,03,901)	2,68,10,000
xii) Maturity Analysis of Defined Benefit Obligation		31st March, 2020	31st March, 2019
		Increase	Decrease
	Within the next 12 Months	1,40,03,992	1,11,35,947
	2nd following Year	80,97,490	38,68,698
	3rd following Year	66,88,830	43,37,227
	4th Following Year	85,12,169	39,94,938
	5th Following Year	17,13,320	44,13,750
	6th Following year	1,15,43,007	37,84,315
	6th Year Onwards	26,06,53,042	19,27,51,883
Other Detail			
Methodology adopted for ALM	Projected United Credit Method		
Usefulness and Methodology adopted for sensitivity analysis	Sensitivity analysis is an analysis which will give the movement in the liability if the assumptions were not proved to be true on different count. This only signifies the changes in the liability if the difference between assumed and the actual is not following the parameters of the sensitivity analysis.		

### [612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	Yes	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	(A) 11,34,589	(B) 0
Borrowing costs recognised as expense	0	0
Total borrowing costs incurred	11,34,589	0
Interest costs [Abstract]		
Interest costs capitalised	11,34,589	0
Interest expense	0	0
Total interest costs incurred	11,34,589	0
Capitalisation rate of borrowing costs eligible for capitalisation	8.58%	0.00%

#### Footnotes

(A) This amount relates to capitalization of Interest on Loan : 1134589

(B) This amount relates to capitalization of Interest on Loan : 0

**[612200] Notes - Leases****Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0

**Disclosure of finance lease and operating lease by lessee [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Maturity [Axis]	Later than five years [Member]	
	31/03/2020	31/03/2019
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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****Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Miscellaneous other operating revenues [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	30,68,88,326	41,82,65,114
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other Operating Revenue	Other Operating Revenue
Miscellaneous other operating revenues	30,68,88,326	41,82,65,114

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (73) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	3,759,57,70,940	3,039,96,99,821
Revenue from sale of services	(A) 11,12,48,399	(B) 12,02,88,109
Other operating revenues	30,68,88,326	41,82,65,114
Other operating revenues	30,68,88,326	41,82,65,114
Total revenue from operations other than finance company	3,801,39,07,665	3,093,82,53,044
Total revenue from operations	3,801,39,07,665	3,093,82,53,044
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	30,68,88,326	41,82,65,114
Total other operating revenues	30,68,88,326	41,82,65,114
Total other operating revenues	30,68,88,326	41,82,65,114
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	30,68,88,326	41,82,65,114
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (74) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	(C) 7,80,69,554	(D) 9,00,72,085
Total interest income on current investments	7,80,69,554	9,00,72,085
Total interest income	7,80,69,554	9,00,72,085
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	(E) 40,12,555	(F) 3,26,894
Total dividend income non-current investments	40,12,555	3,26,894
Total dividend income	40,12,555	3,26,894
Rental income on investment property [Abstract]		
Rental income on investment property, non-current	1,30,21,274	2,14,61,348
Total rental income on investment property	1,30,21,274	2,14,61,348
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	4,85,54,341	5,09,73,487
Total net gain/loss on foreign currency fluctuations treated as other income	4,85,54,341	5,09,73,487
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	(G) 23,11,08,907	(H) -5,39,09,633
Income insurance claims	(I) 9,63,469	(J) 0
Miscellaneous other non-operating income	(K) 7,55,30,949	(L) 2,39,90,717
Total other non-operating income	35,61,57,666	2,10,54,571
Total other income	45,12,61,049	13,29,14,898
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (75) [See below]	
Interest expense [Abstract]		
Other interest charges	(M) 33,48,25,690	(N) 19,10,34,539
Total interest expense	33,48,25,690	19,10,34,539
Total finance costs	33,48,25,690	19,10,34,539
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (76) [See below]	
Salaries and wages	309,72,07,313	240,79,30,975
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	9,67,67,246	8,40,16,287
Total contribution to provident and other funds	9,67,67,246	8,40,16,287
Staff welfare expense	6,96,47,697	6,04,99,977
Total employee benefit expense	326,36,22,256	255,24,47,239
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (77) [See below]	
Depreciation expense	(O) 138,90,39,312	(P) 116,76,83,344
Amortisation expense	(Q) 13,46,08,859	(R) 2,85,22,430
Total depreciation, depletion and amortisation expense	152,36,48,171	119,62,05,774
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (78) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	(S) 103,47,94,527	(T) 101,98,39,320
Rent	7,36,72,497	5,32,33,301
Repairs to building	8,08,88,420	8,81,71,052
Repairs to machinery	(U) 34,47,11,452	(V) 37,88,69,764
Insurance	4,22,72,824	3,60,98,903
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(W) 1,30,94,453	(X) 69,29,179
Total rates and taxes excluding taxes on income	1,30,94,453	69,29,179
Telephone postage	1,69,80,917	1,00,82,890
Printing stationery	94,66,450	62,77,185
Travelling conveyance	13,97,23,879	11,63,73,813
Legal professional charges	21,75,65,042	15,79,51,649
Safety security expenses	(Y) 5,31,52,408	(Z) 4,38,65,489
Directors sitting fees	0	0
Donations subscriptions	(AA) 34,89,100	(AB) 5,31,86,261
Advertising promotional expenses	(AC) 50,07,23,796	(AD) 48,12,94,525
Commission paid other selling agents	(AE) 61,34,591	(AF) 51,76,428
Cost transportation [Abstract]		
Cost freight	(AG) 140,86,47,808	(AH) 113,73,29,331
Total cost transportation	140,86,47,808	113,73,29,331
Cost royalty	2,53,38,000	2,17,14,000
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	62,84,900	55,30,000
Total payments to auditor	62,84,900	55,30,000
CSR expenditure	6,58,00,000	0
Miscellaneous expenses	(AI) 59,62,92,536	(AJ) 49,93,38,785
Total other expenses	463,90,33,600	412,12,61,875
Current tax [Abstract]		
Current tax pertaining to current year	119,53,70,892	141,52,88,874
Total current tax	119,53,70,892	141,52,88,874

**Footnotes**

- (A) Sales of Electricity : 111248399  
 (B) Sales of Electricity : 120288109  
 (C) Interest Income : 78069554  
 (D) Interest Income : 90072085  
 (E) Dividend Income : 4012555  
 (F) Dividend Income : 326894  
 (G) Profit/(Loss) on sale of Property (Net) : 221121895 Profit/(Loss) on sale of Property, Plant & Equipment (Net) : 9987012  
 (H) Profit/(Loss) on sale of Property (Net) : -63020182 Profit/(Loss) on sale of Property, Plant & Equipment (Net) : 9110549  
 (I) Insurance Claim Received : 963469  
 (J) Insurance Claim Received : 0  
 (K) Miscellaneous Income : 32360578 Net Gain or loss on sales of investment : 43170371 Income from Current Asset Investment : 0  
 (L) Miscellaneous Income : 14908310 Net Gain or loss on sales of investment : 1500199 Income from Current Asset Investment : 7582208  
 (M) Interest- Others : 334825690  
 (N) Interest- Others : 191034539  
 (O) Property , Plant & Equipment : 1386732897 Investment Property : 2306415  
 (P) Property , Plant & Equipment : 1162374717 Investment Property : 5308627  
 (Q) Other Intangible Assets : 134608859  
 (R) Other Intangible Assets : 28522430  
 (S) Power, Fuel and Electricity Expenses : 1034794527  
 (T) Power, Fuel and Electricity Expenses : 1019839320  
 (U) Repair and Maintenance - Plant and Machinery : 235669324 Repair and Maintenance - Others : 109042128  
 (V) Repair and Maintenance - Plant and Machinery : 282008965 Repair and Maintenance - Others : 96860799  
 (W) Rates and Taxes : 13094453  
 (X) Rates and Taxes : 6929179  
 (Y) Security & Services Charges : 53152408  
 (Z) Security & Services Charges : 43865489  
 (AA) Charity and Donation : 3489100  
 (AB) Charity and Donation : 53186261  
 (AC) Advertisement Expenses : 248810615 Sales Promotion : 251913181  
 (AD) Advertisement Expenses : 204566583 Sales Promotion : 276727942  
 (AE) Commission on Sales : 6134591  
 (AF) Commission on Sales : 5176428  
 (AG) Freight & Cartage : 1408647808  
 (AH) Freight & Cartage : 1137329331  
 (AI) House Keeping Expenses : 80783699 Miscellaneous Expenses : 21623722 Sales return Against Replacement : 414822181  
 Provision for Doubtful Debts : 0 Bad Debts : 0 Other Administrative Expenses : 65320651 Cold Storage Charges : 13742283  
 (AJ) House Keeping Expenses : 66038664 Miscellaneous Expenses : 9513158 Sales return Against Replacement : 361696201  
 Provision for Doubtful Debts : 9130918 Bad Debts : 476935 Other Administrative Expenses : 42690825 Cold Storage Charges : 9792084



## Textual information (73)

**Disclosure of notes on revenue from operations explanatory [Text Block]**

## REVENUE FROM OPERATION

Particular	As March, 2020	At 31st March, 2019
Sales of Products	37,59,57,70,940	30,39,96,99,821
Sales of Electricity	11,12,48,399	12,02,88,109
	37,70,70,19,339	30,51,99,87,930
Other Operating Revenue	30,68,88,326	41,82,65,114
	38,01,39,07,665	30,93,82,53,044
Total government grant recognized Rs. 43,64,160/- (31st March, 2018: Nil) (Refer note 1.C.v for accounting policy on government grant)		
Reconciliation of Revenue from sale of products with the contracted price		
Contracted Price	38,78,95,69,024	30,83,19,03,011
Less: Trade discounts, volume rebates, etc.	1,19,37,98,084	52,85,76,953
	37,59,57,70,940	30,30,33,26,058

## Textual information (74)

**Disclosure of notes on other income explanatory [Text Block]**

## OTHER INCOME

Interest Income	7,80,69,554	9,00,72,085
Dividend Income	40,12,555	3,26,894
Other non-operating income		
Net Gain or loss on sales of investment	4,31,70,371	15,00,199
Profit/(Loss) on sale of Property, Plant & Equipment (Net)	99,87,012	91,10,549
Profit on Foreign Currency Transactions and Translation (Net)	4,85,54,341	5,09,73,487
Income from Current Asset Investment		75,82,208
Profit/Loss on disposal of CA		-
Profit/(Loss) on sale of Property (Net)	22,11,21,895	(6,30,20,182)
Insurance Claim Received	9,63,469	
Rental Income	1,30,21,274	2,14,61,348
Miscellaneous Income	3,23,60,578	1,49,08,310
	45,12,61,049	13,29,14,898
Interest income comprises interest from		
Deposit with bank		
Financial assets	7,80,69,554	
	7,80,69,554	

## Textual information (75)

**Disclosure of notes on finance cost explanatory [Text Block]**

FINANCE COST		
Interest- Others	33,48,25,690	19,10,34,539
Loan Processing Charges	-	-
	33,48,25,690	19,10,34,539

## Textual information (76)

**Disclosure of notes on employee benefit expense explanatory [Text Block]**

EMPLOYEE BENEFIT EXPENSES	(Amount in Rupees )					
Particular	As	At	31st March, 2020	As	At	31st March, 2019
Salary and wages		3,09,72,07,313				2,40,79,30,975
Contribution to Provident and other fund		9,67,67,246				8,40,16,287
Staff welfare Expenses		6,96,47,697				6,04,99,977
		3,26,36,22,256				2,55,24,47,239

## Textual information (77)

**Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]**

DEPRECIATION AND AMORTISATION EXPENSES		
Related to		
Property , Plant & Equipment	1,38,67,32,897	1,16,23,74,717
Investment Property	23,06,415	53,08,627
Goodwill	-	-
Other Intangible Assets	13,46,08,859	2,85,22,430
	1,52,36,48,171	1,19,62,05,774

## Textual information (78)

## Disclosure of notes on other expenses explanatory [Text Block]

OTHER EXPENSES		
Power, Fuel and Electricity Expenses	1,03,47,94,527	1,01,98,39,320
Rent	7,36,72,497	5,32,33,301
Repair and Maintenance - Building	8,08,88,420	8,81,71,052
Repair and Maintenance - Plant and Machinery	23,56,69,324	28,20,08,965
Repair and Maintenance - Others	10,90,42,128	9,68,60,799
Insurance	4,22,72,824	3,60,98,903
Rates and Taxes	1,30,94,453	69,29,179
Legal & Professional Charges	21,75,65,042	15,79,51,649
Security & Services Charges	5,31,52,408	4,38,65,489
House Keeping Expenses	8,07,83,699	6,60,38,664
Conveyance & travelling Expenses	13,97,23,879	11,63,73,813
Contribution to CSR	6,58,00,000	-
Charity and Donation	34,89,100	5,31,86,261
Printing & Stationery	94,66,450	62,77,185
Royalty	2,53,38,000	2,17,14,000
Audit Fee	62,84,900	55,30,000
Telephone & Postage	1,69,80,917	1,00,82,890
Cold Storage Charges	1,37,42,283	97,92,084
Other Administrative Expenses	6,53,20,651	4,26,90,825
Freight & Cartage	1,40,86,47,808	1,13,73,29,331
Advertisement Expenses	24,88,10,615	20,45,66,583
Bad Debts		4,76,935
Sales Promotion	25,19,13,181	27,67,27,942
Provision for Doubtful Debts	-	91,30,918
Sales return Against Replacement	41,48,22,181	36,16,96,201
Commission on Sales	61,34,591	51,76,428
Miscellaneous Expenses	2,16,23,722	95,13,158
	4,63,90,33,600	4,12,12,61,875

## [613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]	Textual information (79) [See below]		
Cash and cash equivalents cash flow statement	53,54,35,924	122,10,40,770	104,79,85,066
Other differences to cash and cash equivalents in statement of cash flows	3,109	0	
Cash and cash equivalents	53,54,32,815	122,10,40,770	
Income taxes paid (refund), classified as operating activities	114,53,98,815	144,86,68,203	
Total income taxes paid (refund)	114,53,98,815	144,86,68,203	

## Textual information (79)

## Disclosure of cash flow statement [Text Block]

Consolidated Cash Flow Statement for the year ended 31st March, 2020	(Amount in Rupees )	
	For the year ended 31.03.2020	For the year ended 31.03.2019
A. Cash Flow from Operating Activities		
Profit Before Tax	4,33,89,77,490	5,07,47,62,453
Adjustment for :		
Depreciation and amortisation Expenses	1,52,36,48,171	1,19,62,05,774
Fixed Assets Retire		(33,00,000)
Finance Costs	33,48,25,690	19,10,34,539
Interest Income	(7,80,69,554)	(9,00,72,085)
Dividend Income	(40,12,555)	(3,26,894)
Interest from Current Investment	-	(75,82,208)
Exception item	-	(92,28,51,270)
Profit on Sales of Property , plant and equipment (Net)	(99,87,012)	(91,10,549)
(Profit)/Loss on sale of Property (Net)	(22,11,21,895)	6,30,20,182
Profit/Loss on disposal of CA	-	-
Profit on Sales of Non Current Investment	(4,31,70,371)	(15,00,199)
Doubtful and bad debts (Net of Provision written off)		91,30,918
Provision for Investment	-	-
Operating profit before working capital changes	5,84,10,89,964	5,49,94,10,661
Change in Operating assets and liabilities		
Trade receivable	(20,46,07,920)	(7,47,97,686)
Inventories	(41,51,27,410)	(66,50,02,290)
Other Financial Assets	97,85,65,850	(98,97,99,569)
Other current assets	(25,22,97,139)	(13,01,27,908)
Loan	(52,93,89,083)	(8,18,13,580)
Non current Loan	(6,34,73,664)	(52,64,44,691)
Trade payable , other provision and Provision	(48,66,36,388)	36,60,40,041
	4,86,81,24,210	3,39,74,64,978
Income Tax paid	(1,14,53,98,815)	(1,44,86,68,203)

Net cash (used in) / generated from operating activities	3,72,27,25,395	1,94,87,96,775
<b>B. Cash flow from Investing Activities</b>		
Purchase of Property , Plant and equipment and Intangible etc	(4,94,56,86,374)	(4,24,17,30,408)
Sales/ Insurance claim of property, plant and equipment	35,80,26,566	1,04,73,40,676
Purchase/Sales of investment in property	25,50,00,000	80,00,00,000
Purchase of intangibel Assets	(38,02,71,470)	(37,69,71,470)
Interest from current asset investment	-	75,82,208
Purchase of non current investment	(28,95,24,729)	(47,60,46,284)
Purchase of current investment	14,72,86,800	14,75,150
dividend Received	40,12,555	3,26,894
Investment in bank Deposit (original maturity more than 3 Month)	-	(16,53,052)
Redemption/maturity of bank deposit (original maturity more than 3 Month)	(5,80,07,890)	-
Bank balance and other cash and cash equivalents	-	-
Interest Received	7,80,69,554	9,00,72,085
Sales of non current investment	4,31,70,371	15,00,199
Net cash (used in) / generated from investing activities	(4,78,79,24,617)	(3,14,81,04,002)
<b>C. Cash flow from financing Activities</b>		
Interest Paid	(29,62,46,302)	(18,86,10,670)
Minority Interest	1,08,98,756	3,89,78,009
Exchange Fluctuation Reserve		25,94,440
(Repayment)/Received on non -current borrowing	18,87,77,737	4,47,75,175
(Repayment)/Received on Short term Borrowing	(6,26,59,309)	1,21,91,34,978
(Repayment)/Received on Short term from director/related parties	53,88,23,494	25,54,91,000
Net cash (used in) / generated financing activities	37,95,94,376	1,37,23,62,932
Net increase in cash and cash equivalents	(68,56,04,846)	17,30,55,705
Opening cash and cash equivalents	1,22,10,40,771	1,04,79,85,066
Closing cash and cash equivalents	53,54,35,925	1,22,10,40,771
	(68,56,04,845)	17,30,55,705

	For the year	For the year
	ended 31.03.2020	ended
		31.03.2019

Component of cash and cash equivalents as per Balance sheet	53,54,32,815	1,22,10,40,770
Less: Bank balances not considered as Cash and cash equivalents as define in Ind AS-7 Cash Flow Statement		
Balance With banks held as margin money / security against guarantee	5,80,07,890	-

Net Cash and cash equivalents (as defines in Ind-AS 7 Cash Flow Statements) includes in Refer Note 11 Cash and cash equivalents at the end of the year comprises	47,74,24,925	1,22,10,40,770
Cash in hand	30,51,184	27,61,961
Cheque in hand	2,700	5,79,35,153
Balance with Banks		
a) In current accounts	12,98,90,267	27,63,15,033
b) In deposit accounts	34,44,80,774	88,40,28,623
	47,74,24,925	1,22,10,40,770

Notes to the cash flow statement for the year ended on 31st March, 2020

1. Figures in the brackets indicate cash outgo

2. The Previous year figure have been regrouped/restated where ever necessary to conform to this year's classification.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]	Textual information (80) [See below]	
Other Comprehensive income, attributable to owners of parent	6,22,865	-10,23,649
Other Comprehensive income, attributable to non-controlling interests	-1,72,598	-2,88,722
Share of profit (loss) of associates accounted for using equity method	2,51,07,312	2,37,40,006
Share of profit (loss) of joint ventures accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	(A) 2,51,07,312	(B) 2,37,40,006
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-2,86,61,298	53,15,791
Total aggregated income tax relating to components of other comprehensive income	-2,86,61,298	53,15,791
Changes in inventories of finished goods	(C) 12,16,455	(D) -31,93,90,524
Changes in inventories of work-in-progress	(E) -3,64,57,620	(F) -2,46,63,943
Changes in inventories of stock-in-trade	(G) -40,968	(H) 1,60,09,674
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,52,82,133	-32,80,44,793
Exceptional items before tax	0	106,61,90,479
Total exceptional items	0	106,61,90,479
Details of nature of exceptional items	Textual information (81) [See below]	Textual information (82) [See below]
Domestic sale manufactured goods	3,371,04,09,333	2,733,88,00,814
Total domestic turnover goods, gross	3,371,04,09,333	2,733,88,00,814
Export sale manufactured goods	388,53,61,607	306,08,99,007
Total export turnover goods, gross	388,53,61,607	306,08,99,007
Total revenue from sale of products	3,759,57,70,940	3,039,96,99,821
Domestic revenue services	(I) 11,12,48,399	(J) 12,02,88,109
Total revenue from sale of services	(K) 11,12,48,399	(L) 12,02,88,109
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) Share of Profit of Associates : 25107312

(B) Share of Profit of Associates : 23740006

(C) Opening Stock - Finished goods : 439669552 Closing Stock - Finished goods : -438453097

(D) Opening Stock - Finished goods : 101249812 Closing Stock - Finished goods : -420640336

(E) Opening Stock - Work in Progress : 34840688 Closing Stock - Work in Progress : -71298308

(F) Opening Stock - Work in Progress : 10176745 Closing Stock - Work in Progress : -34840688

(G) Opening Stock - - Stock in Trade : 4049701 Closing Stock - Stock in Trade : -4090669

(H) Opening Stock - - Stock in Trade : 20059375 Closing Stock - Stock in Trade : -4049701

(I) Sales of Electricity : 111248399

(J) Sales of Electricity : 120288109

(K) Sales of Electricity : 111248399

(L) Sales of Electricity : 120288109

## Textual information (80)

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

## COST OF MATERIAL CONSUMED

Raw material	17,92,61,35,221	14,51,60,07,894
Packing material	4,01,39,70,562	3,48,07,99,279
	21,94,01,05,783	17,99,68,07,173

## PURCHASE OF STOCK IN TRADE

Food products	2,46,02,37,857	1,33,28,84,161
Purchase of stock in Trade	2,46,02,37,857	1,33,28,84,161

## CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS

## Opening Stock

*Finished goods	43,96,69,552	10,12,49,812
Work in Progress	3,48,40,688	1,01,76,745
Stock in Trade	40,49,701	2,00,59,375
	47,85,59,941	13,14,85,932
Closing Stock		
Finished goods	43,84,53,097	42,06,40,336
Work in Progress	7,12,98,308	3,48,40,688
Stock in Trade	40,90,669	40,49,701
	51,38,42,074	45,95,30,725
(Increase)/Decrease in Stock	(3,52,82,133)	(32,80,44,793)

\*include opening stock of new acquisition of Ankita Agro And Food Processing Private Limited

## EXCEPTIONAL ITEMS

(Amount in Rupees )

Particular	As At 31st March, 2020	As At 31st March, 2019
Loss Due to fire - Inventory/ (Claim against inventory)		(14,33,39,209)
Loss Due to Fire - Other Assets		-
Loss Due to fire - Property , Plant & Equipment/ (Claim against property , plant & Equipment)		(92,26,64,991)
Retirement of Property , Plant & Equipment		(1,86,279)
		(1,06,60,04,200)

## EXPENDITURE IN FOREIGN CURRENCY

Particular	2019-20	2018-19
Professional & Consultancy Fee	2,31,12,249	2,62,51,772
Interest	76,13,500	94,40,669
Other Matter	5,51,02,632	7,39,87,885

## CORPORATE SOCIAL RESPONSIBILITY



Particular	2019-20	2018-19
Amount required to be spent as per Section of 135 of the Act	7,40,02,922	5,17,73,441
Amount Spent during the year	6,58,00,000	5,18,25,000

## Textual information (81)

### Details of nature of exceptional items

EXCEPTIONAL ITEMS (Amount in Rupees ) Particular	As At 31st March, 2020	As At 31st March, 2019	Loss Due to
fire - Inventory/ (Claim against inventory)	(14,33,39,209)	Loss Due to Fire - Other Assets	- Loss
Due to fire - Property , Plant & Equipment/ (Claim against property , plant & Equipment)		(92,26,64,991)	Retirement of
Property , Plant & Equipment	(1,86,279)	-	(1,06,60,04,200)

## Textual information (82)

### Details of nature of exceptional items

EXCEPTIONAL ITEMS (Amount in Rupees ) Particular	As At 31st March, 2020	As At 31st March, 2019	Loss Due to
fire - Inventory/ (Claim against inventory)	(14,33,39,209)	Loss Due to Fire - Other Assets	- Loss
Due to fire - Property , Plant & Equipment/ (Claim against property , plant & Equipment)		(92,26,64,991)	Retirement of
Property , Plant & Equipment	(1,86,279)	-	(1,06,60,04,200)

## [611200] Notes - Fair value measurement

### Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
	Classes of assets [Axis]	Classes of assets [Member]	Classes of assets [Member]	Classes of assets [Member]
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

### Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
	Trading equity securities [Member]		Other assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 1 [Member]		Other assets 2 [Member]	
Classes of assets [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Ranges [Member]		Ranges [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
	Classes of assets [Member]			
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	216,78,88,191	207,43,04,954	143,86,69,421	216,78,88,191
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	9,35,83,237	63,56,35,533		9,35,83,237
Total increase (decrease) in fair value measurement, assets	9,35,83,237	63,56,35,533		9,35,83,237
Assets at end of period	216,78,88,191	207,43,04,954	143,86,69,421	216,78,88,191
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Trading equity securities [Member]	
Classes of assets [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	207,43,04,954	143,86,69,421	2,26,93,298	3,14,335
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	63,56,35,533		2,23,78,963	18,375
Total increase (decrease) in fair value measurement, assets	63,56,35,533		2,23,78,963	18,375
Assets at end of period	207,43,04,954	143,86,69,421	2,26,93,298	3,14,335
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Trading equity securities [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	2,95,960	2,26,93,298	3,14,335	2,95,960
Nature of other assets		Investments measured at Fair value through OCI	Investments measured at Fair value through OCI	
Description of valuation techniques used in fair value measurement, assets		Textual information (83) [See below]	Textual information (84) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		2,23,78,963	18,375	
Total increase (decrease) in fair value measurement, assets		2,23,78,963	18,375	
Assets at end of period	2,95,960	2,26,93,298	3,14,335	2,95,960
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Items that will not be reclassified to profit or loss -> Change in Fair value of Equity Instruments	Items that will not be reclassified to profit or loss -> Change in Fair value of Equity Instruments	
Nature of other assets		Investments measured at Fair value through OCI	Investments measured at Fair value through OCI	

## Disclosure of fair value measurement of assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]			Other assets 1 [Member]
Classes of assets [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	214,51,94,893	207,39,90,619	143,83,73,461	207,81,88,893
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	7,12,04,274	63,56,17,158		7,12,04,274
Total increase (decrease) in fair value measurement, assets	7,12,04,274	63,56,17,158		7,12,04,274
Assets at end of period	214,51,94,893	207,39,90,619	143,83,73,461	207,81,88,893
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 2 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	200,69,84,619	143,83,73,461	207,81,88,893	200,69,84,619
Nature of other assets	Refer to child member		Investments measured at Fair value through OCI	Investments measured at Fair value through OCI
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Textual information (85) [See below]	Textual information (86) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	56,86,11,158		7,12,04,274	56,86,11,158
Total increase (decrease) in fair value measurement, assets	56,86,11,158		7,12,04,274	56,86,11,158
Assets at end of period	200,69,84,619	143,83,73,461	207,81,88,893	200,69,84,619
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Items that will not be reclassified to profit or loss -> Change in Fair value of Equity Instruments	Items that will not be reclassified to profit or loss -> Change in Fair value of Equity Instruments
Nature of other assets	Refer to child member		Investments measured at Fair value through OCI	Investments measured at Fair value through OCI

## Disclosure of fair value measurement of assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Axis]	Other assets 1 [Member]	Other assets 2 [Member]	
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	143,83,73,461	6,70,06,000	6,70,06,000	0
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		0	6,70,06,000	
Total increase (decrease) in fair value measurement, assets		0	6,70,06,000	
Assets at end of period	143,83,73,461	6,70,06,000	6,70,06,000	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Axis]	Other assets 2 [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]			
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets		6,70,06,000	6,70,06,000	0
Nature of other assets		Investments measured at Fair value through Amortized Cost	Investments measured at Fair value through Amortized Cost	
Description of valuation techniques used in fair value measurement, assets		Textual information (87) [See below]	Textual information (88) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		0	6,70,06,000	
Total increase (decrease) in fair value measurement, assets		0	6,70,06,000	
Assets at end of period		6,70,06,000	6,70,06,000	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Items that will not be reclassified to profit or loss -> Change in Fair value of Equity Instruments	Items that will not be reclassified to profit or loss -> Change in Fair value of Equity Instruments	
Nature of other assets		Investments measured at Fair value through Amortized Cost	Investments measured at Fair value through Amortized Cost	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

### Textual information (83)

#### Description of valuation techniques used in fair value measurement, assets

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

### Textual information (84)

#### Description of valuation techniques used in fair value measurement, assets

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

### Textual information (85)

#### Description of valuation techniques used in fair value measurement, assets

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

### Textual information (86)

#### Description of valuation techniques used in fair value measurement, assets

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

### Textual information (87)

#### Description of valuation techniques used in fair value measurement, assets

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

### Textual information (88)

#### Description of valuation techniques used in fair value measurement, assets

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).



**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of entity's operating segments [TextBlock]	Textual information (89) [See below]	
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
Information about major customers	Textual information (90) [See below]	Textual information (91) [See below]

**Textual information (89)****Disclosure of entity's operating segments [Text Block]****SEGMENT REPORTING**

The Group primarily operates in the Foods segment with minor presence in Non-Conventional Power Generation, i.e., Power Generation through the Solar Energy. The group also operates in Foreign Territory and accordingly exports its foods products in various countries. The Chief Operational Decision Maker (CODM), i.e The Board of Directors, evaluates the Group's performance. They are also responsible to allocate the resources based on analysis of various performance indicators.

The operating segment of the Group is identified to be "Foods" as the CODM reviews business performance at an overall group level as one segment

As per the Disclosure requirements of IND AS 108 – Operating Segments, following information is disclosed based on Geographical Areas:

## a) Revenue by Geographical area:

Particulars	31.03.2020	31.03.2019
Domestic	33,71,04,09,333	27,87,73,54,037
Overseas	3,88,53,61,607	3,06,08,99,007
Total	37,59,57,70,940	30,93,82,53,044

As the group does not have any non-current assets located outside India, the company has not disclosed any segment assets/liabilities in this segment

## b) Revenue from major customers

The Company has achieved revenue from a single external customer of Rs.4,06,38,08,743/- (Previous Year Rs.3,92,18,64,144) in food segment, which is more than 10% of the Company's Revenue.

However, the said customer is only a channel partner and not the end user/customer, consequently, the company is not reliant on revenues from transactions from such external customer.

**Textual information (90)****Information about major customers**

Revenue from major customers The Company has achieved revenue from a single external customer of Rs.4,06,38,08,743/- (Previous Year Rs.3,92,18,64,144) in food segment, which is more than 10% of the Company's Revenue. However, the said customer is only a channel partner and not the end user/customer, consequently, the company is not reliant on revenues from transactions from such external customer.

**Textual information (91)****Information about major customers**

Revenue from major customers The Company has achieved revenue from a single external customer of Rs.4,06,38,08,743/- (Previous Year Rs.3,92,18,64,144) in food segment, which is more than 10% of the Company's Revenue. However, the said customer is only a channel partner and not the end user/customer, consequently, the company is not reliant on revenues from transactions from such external customer.

**[610700] Notes - Business combinations****Disclosure of detailed information about business combination [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Business combinations [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	N.A.	N.A.
Percentage of voting equity interests acquired	0.00%	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]		
Total consideration transferred, acquisition-date fair value	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Net identifiable assets acquired (liabilities assumed)	0	0
Name of acquiree	N.A.	N.A.

**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Business combinations [Axis]	1			
	Gross carrying amount [Member]			Accumulated impairment [Member]
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	N.A.	N.A.		N.A.
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	0	0	0	0

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Business combinations [Axis]	1	
	Accumulated impairment [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Name of acquiree	N.A.	
Reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Additional recognition, goodwill	0	
Total increase (decrease) in goodwill	0	
Goodwill at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities****Disclosure of associates [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Associates [Axis]</b>	<b>1</b>		<b>2</b>		<b>3</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of associates [Abstract]						
Disclosure of associates [Line items]						
Name of associate entity	Aakash Global Foods Private Limited	Aakash Global Foods Private Limited	ATOP Food Products Private Limited			Haldiram Overseas Limited
Principal place of business of associate	Indore, Madhya Pradesh		Gujarat			United Kingdom
Country of incorporation of associate	INDIA	INDIA	INDIA			UNITED KINGDOM
CIN of associate entity	U15440MP1992PTC007224	U15440MP1992PTC007224	U15500GJ2012PTC071307			
Proportion of ownership interest in associate	44.00%	44.00%	37.75%			40.88%
Proportion of voting rights held in associate	44.00%	44.00%	37.75%			40.88%

## Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Babaji Snacks Private Limited	Haldiram Overseas Limited	Pragati Snacks Private Limited	Babaji Snacks Private Limited
Country of incorporation or residence of subsidiary	INDIA	UNITED KINGDOM	INDIA	INDIA
CIN of subsidiary company	U74999DL2018PTC340644		U15122DL2009PTC194056	U74999DL2018PTC340644
Identification number of foreign subsidiary in country of incorporation or residence		04474114		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	No	Yes	Yes
SRN of filing of balance sheet by subsidiary	R98083512		R92303510	R32055220
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	16/10/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Description of reason why using different reporting date or period for subsidiary				The Company Babaji Snacks Private Limited was incorporated on 16/10/2018
Percentage of shareholding in subsidiary	78.00%	55.66%	100.00%	78.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	GBP	INR	INR
Exchange rate as applicable for subsidiary	NA	1 GBP =INR 90.36	NA	
Share capital of subsidiary	1,00,000	74,15,779	4,23,09,800	1,00,000
Reserves and surplus of subsidiary	-82,82,915	-19,53,388	-2,50,92,181	-10,85,929
Total assets of subsidiary	12,88,74,844	80,60,117	16,06,31,043	32,02,212
Total liabilities of subsidiary	13,70,57,759	25,97,726	14,34,13,424	42,88,141
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	53,80,86,882	3,85,613	17,61,13,682	0
Profit before tax of subsidiary	-92,38,802	-3,50,500	-4,32,69,572	-12,12,594
Provision for tax of subsidiary	-21,41,816	0	22,95,453	-26,665
Profit after tax of subsidiary	-70,96,986	-3,50,500	-4,55,65,025	-11,85,929
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Babaji Snacks Private Limited	Haldiram Overseas Limited	Pragati Snacks Private Limited	Babaji Snacks Private Limited
Country of incorporation or residence of subsidiary	INDIA	UNITED KINGDOM	INDIA	INDIA
CIN of subsidiary company	U74999DL2018PTC340644		U15122DL2009PTC194056	U74999DL2018PTC340644
Identification number of foreign subsidiary in country of incorporation or residence		04474114		

## Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	3		4
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	Ankita Agro And Food Processing Private Limited	Pragati Snacks Private Limited	OSE Infrastructure Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
CIN of subsidiary company	U15138DL2005PTC132248	U15122DL2009PTC194056	U15100DL2001PLC110733
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	R99229098	R16215295	R95288460
Whether financial year of subsidiary different from financial year of holding company	No	No	No
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020
Percentage of shareholding in subsidiary	76.00%	100.00%	100.00%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	INR	INR	INR
Exchange rate as applicable for subsidiary	NA		NA
Share capital of subsidiary	5,62,50,000	4,23,09,800	10,00,000
Reserves and surplus of subsidiary	-9,51,55,919	1,97,84,091	-15,03,33,822
Total assets of subsidiary	31,58,80,684	13,62,69,889	78,99,18,920
Total liabilities of subsidiary	35,47,86,603	7,41,75,998	93,92,52,742
Investment of subsidiary	0	0	0
Turnover of subsidiary	42,65,08,683	18,16,43,391	0
Profit before tax of subsidiary	-4,61,40,516	-2,21,15,957	-3,41,331
Provision for tax of subsidiary	23,14,114	-17,42,115	0
Profit after tax of subsidiary	-4,84,54,630	-2,03,73,842	-3,41,331
Proposed dividend of subsidiary	0	0	0
Name of subsidiary	Ankita Agro And Food Processing Private Limited	Pragati Snacks Private Limited	OSE Infrastructure Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
CIN of subsidiary company	U15138DL2005PTC132248	U15122DL2009PTC194056	U15100DL2001PLC110733

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 4	[pure] 3
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	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[613400] Notes - Consolidated Financial Statements****Disclosure of details of entities consolidated [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Haldiram Snacks Private Limited	Pragati Snacks Private Limited	Babaji Snacks Private Limited	OSE Infrastructure Limited
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	1,808,27,37,049	1,72,17,619	-63,82,674	-14,93,33,822
Net assets of entity as percentage of consolidated net assets	100.15%	0.10%	-0.04%	-0.83%
Amount of share in profit or loss of entity consolidated	326,18,80,546	-4,55,65,025	-55,35,649	-3,41,331
Share in profit or loss of entity as percentage of consolidated profit or loss	102.40%	-1.43%	-0.17%	-0.01%
Amount of share in other comprehensive income consolidated	-20,01,92,553	6,88,752	0	0
Share in other comprehensive income consolidated	99.98%	0.34%	0.00%	0.00%
Amount of share in comprehensive income consolidated	306,16,87,993	-4,48,76,273	-55,35,649	-3,41,331
Share in comprehensive income consolidated	102.56%	-1.50%	-0.19%	-0.01%

## Disclosure of details of entities consolidated [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Ankita Agro And Food Processing Private Limited	Aakash Global Foods Private Limited	Atop Food Products Private Limited	Haldiram Overseas Limited
Type of entity consolidated	Indian Subsidiary	Indian Associate	Indian Associate	Foreign Associate
Amount of net assets of entity consolidated	-2,95,68,498	14,98,35,821	18,65,523	0
Net assets of entity as percentage of consolidated net assets	-0.16%	-0.83%	-0.01%	0.00%
Amount of share in profit or loss of entity consolidated	-3,68,25,519	2,73,19,686	-22,12,374	0
Share in profit or loss of entity as percentage of consolidated profit or loss	-1.16%	0.86%	-0.07%	0.00%
Amount of share in other comprehensive income consolidated	-5,46,562	0	0	0
Share in other comprehensive income consolidated	-0.27%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-3,73,72,081	2,73,19,686	-22,12,374	0
Share in comprehensive income consolidated	-1.25%	-0.92%	-0.07%	0.00%

## Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Babaji Snacks Private Limited	Pragati Snacks Private Limited	Ankita Agro and Food Processing Private Limited	OSE Infrastructure Limited
Principal place of business of subsidiary consolidated	United Kingdom	India	India	India
Country of incorporation or residence of subsidiary consolidated	UNITED KINGDOM	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	78.00%	100.00%	76.00%	100.00%
Proportion of voting power held in subsidiary consolidated	78.00%	100.00%	76.00%	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Description of basis of consolidation [TextBlock]	Textual information (92) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	Textual information (93) [See below]
Disclosure of additional information consolidated financial statements [TextBlock]	Textual information (94) [See below]

## Textual information (92)

### Description of basis of consolidation [Text Block]

#### Basis of consolidation

##### Subsidiary

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee,
- is exposed, or has rights, to variable returns from its involvement with the investee, and
- has the ability to use its power to affect its returns.

The Company reassesses whether or not it controls and investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the company has less than a majority of the voting rights of a investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- Potential voting rights held by the Company, other vote holders or other parties;
- rights arising from other contractual arrangements' and
- any additional facts and circumstances that indicate that the Company has , or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meeting.

Consolidation of a subsidiary begins when the company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income an expenses of a subsidiary acquired or disposed of during the year are include in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total Comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. When necessary adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

Subsidiaries are entities where the company exercise control more than one half of total share capital. The net assets and results of acquired businesses are included in the consolidated financial statements from their respective dates of acquisition, being the date on which the company obtains control. The results of dispose businesses are included in the consolidated financial statements up to their date of disposal, being the date control ceases.

The financial statements of the company and its subsidiaries have been combined on a line- by- line basis by adding together the book values of like items of assets, liabilities, income and expenses after eliminating intra group balances, intragroup transactions and the unrealised profit/losses, unless cost/revenue can not be recovered.

The excess of cost to the company of its investments in subsidiaries on the acquisition dates over and above the company's share of equity in the subsidiaries, is recognized as goodwill on consolidation being an asset in the consolidated financial statements.

Non-controlling interests in the net assets of the consolidated subsidiaries is identified and presented in the consolidated balance sheet separately within equity. Non-Controlling interest are measured at their proportionate share of the acquirer's net identifiable assets at the date of acquisition. Changes in the Group's equity interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

#### Investment in associates

Section 129(3) of the companies Act, 2013 requires preparation of consolidated financial statements of the company and of all the subsidiaries including associate company and joint venture businesses in the same form and manner as that of its own. In AS 28 on Investments in Associates and Joint Ventures defines associate group as an entity over which the investor has significant influence. It mentions that if an entity holds, directly or indirectly through intermediaries, 20% or more of the voting power of an enterprise, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, or , a portion thereof, is classified as held for sale, in which case it is accounted for in accordance with Ind AS 105. Under the equity method, an investment in an associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net asset of the investee is recognised as goodwill, which is included within the carrying amount the the investment. Any excess of the Group's share of the net asset over the cost of investment, is recognized directly in equity as capital reserve in the period in which the investment is acquired.



## Textual information (93)

**Disclosure of details of subsidiaries [Text Block]**

Following companies have been considered in the preparation of the consolidated financial statements:

Name of entity	Country of incorporation	Principal Activities	Proportion (%) of equity interest	
March 31, 2020	March 31, 2019			
<b>Subsidiary</b>				
Haldiram Overseas Limited	United Kingdom	Food Products		55.66%
Babaji Snacks Private Limited	India	Food Products	'78.00%	78.00%
Pragati Snacks Private Limited	India	Food Products	'100%	100.00%
Ankita Agro and Food Processing Private Limited	India	Food Products	'76.00%	
OSE Infrastructure Limited	India	Food Products	'100.00%	
<b>Associate</b>				
Aakash Global Foods Pvt. Ltd.	India	Food Products	'44%	44%
Haldiram Overseas Limited	United Kingdom	Food Products	40.88%	
Atop Food Products Private Limited	India	Food Products	37.75%	

During the year ended 31st March, 2020, the capital infusion in Haldiram Overseas Ltd by investors, the status of HOL has changed from a subsidiary to Associates with the effective shareholding of 40.88% . The Loss of HOL has been derecognised in Retain earning for Rs. 3,47,86,962/-

## Textual information (94)

## Disclosure of additional information consolidated financial statements [Text Block]

Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act 2013.

Name of the Entity	Net Assets i.e total assets less total liabilities		Share in Profit/Loss		Share in Other Comprehensive income		Share in total Comprehensive income	
	As % of consolidated Net Assets	Amount in Rs.	As % of consolidated Profit or (Loss)	Amount in Rs.	As % of other comprehensive income	Amount in Rs.	As % of total comprehensive income	Amount in Rs.
<b>Parent</b>								
Haldiram Snacks Private Limited	100.15%	18,08,27,37,049	102.40%	3,26,18,80,546	99.98%	(20,01,92,553)	102.56%	3,06,16,87,993
<b>Subsidiaries</b>								
<b>Domestic</b>								
Pragati Snacks Private Limited	0.10%	1,72,17,619	-1.43%	(4,55,65,025)	-0.34%	6,88,752	-1.50%	(4,48,76,273)
<b>Non-Controlling Interest</b>								
Babaji Snacks Private Limited	-0.04%	(63,82,674)	-0.17%	(55,35,649)	0.00%	-	-0.19%	(55,35,649)
Non-Controlling Interest	-0.01%	(18,00,241)	-0.05%	(15,61,337)	0.00%	-	-0.05%	(15,61,337)
<b>OSE</b>								
Infrastructure Limited	-0.83%	(14,93,33,822)	-0.01%	(3,41,331)	0.00%	-	-0.01%	(3,41,331)
<b>Non-Controlling Interest</b>								
Non-Controlling Interest	0.00%	-	0.00%		0.00%	-		
<b>Ankita Agro And Food Processing Private Limited</b>								
Agro And Food Processing Private Limited	-0.16%	(2,95,68,498)	-1.16%	(3,68,25,519)	0.27%	(5,46,562)	-1.25%	(3,73,72,081)
<b>Agro Foods Private Limited</b>								
Non-Controlling Interest	-0.05%	(93,37,421)	-0.37%	(1,16,29,111)	0.09%	(1,72,598)	-0.40%	(1,18,01,709)
<b>Associates</b>								

Indian								
Aakash Global Foods Private Limited	0.83%	14,98,35,821	0.86%	2,73,19,686	-	0.92%	2,73,19,686	
Atop food Private Limited	0.01%	18,65,523	-0.07%	(22,12,374)		-0.07%	(22,12,374)	
Foreign								
Haldiram Overseas Limited	0.00%	-		-		0.00%	-	
	100%	18,05,52,33,356	100%	3,18,55,29,886	100%	(20,02,22,961)	100%	2,98,53,06,925

The Financial Statement of Haldiram Overseas Ltd (Associates company) for the FY 19-20 has not been consolidated since the financial statements of Associates company is not finalised till the date of consolidated financial statements .

### [611400] Notes - Separate financial statements

#### Disclosure of associates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	1		2		3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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 associates [Abstract]						
Disclosure of associates [Line items]						
Name of associate entity	Aakash Global Foods Private Limited	Aakash Global Foods Private Limited	ATOP Food Products Private Limited		Haldiram Overseas Limited	
CIN of associate entity	U15440MP1992PTC007224	U15440MP1992PTC007224	U15500GJ2012PTC071307			
Principal place of business of associate	Indore, Madhya Pradesh		Gujarat		United Kingdom	
Country of incorporation of associate	INDIA	INDIA	INDIA		UNITED KINGDOM	
Proportion of ownership interest in associate	44.00%	44.00%	37.75%		40.88%	
Proportion of voting rights held in associate	44.00%	44.00%	37.75%		40.88%	

#### Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Babaji Snacks Private Limited	Haldiram Overseas Limited	Pragati Snacks Private Limited	Babaji Snacks Private Limited
CIN of subsidiary company	U74999DL2018PTC340644		U15122DL2009PTC194056	U74999DL2018PTC340644
Identification number of foreign subsidiary in country of incorporation or residence		04474114		
Country of incorporation or residence of subsidiary	INDIA	UNITED KINGDOM	INDIA	INDIA
Proportion of ownership interest in subsidiary	78.00%	55.66%	100.00%	78.00%
Proportion of voting rights held in subsidiary	78.00%	55.66%	100.00%	78.00%

**Disclosure of subsidiaries [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	3		4
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	Ankita Agro And Food Processing Private Limited	Pragati Snacks Private Limited	OSE Infrastructure Limited
CIN of subsidiary company	U15138DL2005PTC132248	U15122DL2009PTC194056	U15100DL2001PLC110733
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	76.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	76.00%	100.00%	100.00%

**[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]	Entities with joint control or significant influence over entity [Member]			
	22	23	24	25
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	M .R . EQUIPMENT AND WARCHOUSING PRIVATE LIMITED	HALDI RAM PRODUCTS PRIVATE LIMITED	HALDIRAM MARKETING PVT LTD	BRIGHT AGROTECH PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74899DL1985PTC021855	U15490DL1996PTC081504	U74899DL1982PTC013296	U01520DL2006PTC155931
Description of nature of transactions with related party	No transaction	Purchase of Goods, Sale of Goods, Purchase of Fixed Assets, Sale of Fixed assets, Lease Rent Machinery	Purchase of Goods, Sale of Goods, Sale of Fixed Assets, Purchase of Investment, Security Received Refund, Lease Rent Machinery	No transaction
Description of nature of related party relationship	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Purchases of goods related party transactions		83,22,836	7,66,46,681	
Revenue from sale of goods related party transactions		40,91,53,269	34,53,68,781	
Purchases of property and other assets, related party transactions		2,60,734		
Sales of property and other assets, related party transactions		10,000	28,62,541	
Settlement of liabilities by related party transactions on behalf of related party,	0	0	0	0
Settlement of liabilities on behalf of entity by related party,	0	0	0	0
Other related party transactions expense		(A) 51,700	(B) 94,46,000	
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

### Footnotes

(A) Lease Rent Machinery 51700

(B) Lease Rent Machinery 30000/- Purchase of Investment 9416000/-

## Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	26	27	28	29
Related party [Axis]	26	27	28	29
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	HR EXPLORATION PRIVATE LIMITED	HALDIRAM ETHNIC FOODS PRIVATE LIMITED	ADHUNIK REALATORS PRIVATE LIMITED	HR SNACKS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U14200DL2006PTC155907	U15122DL2003PTC122260	U70109DL2007PTC158116	U15410DL2011PTC214258
Description of nature of transactions with related party	No transaction	Purchase of Goods, Sale of Goods, Sale of Fixed Assets, Rent Received	No transaction	Royalty Paid
Description of nature of related party relationship	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Purchases of goods related party transactions		1,17,00,086		
Revenue from sale of goods related party transactions		40,34,28,350		
Sales of property and other assets, related party transactions		7,57,699		
Settlement of liabilities by related party transactions on behalf of related party,	0	0	0	0
Settlement of liabilities on behalf of entity by related party,	0	0	0	0
Other related party transactions expense				(A) 7,50,000
Other related party transactions income		(B) 1,27,58,319		
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0

Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction		0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction		0	0	0

**Footnotes**

(A) Roaylty Paid Rs. 7,50,000

(B) Rent Received 1,21,22,404



## Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]				
	Related party [Axis]	30		31	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Haldiram Manufacturing Company Private Limited	SURYA INDIA LIMITED	Haldiram Marketing Pvt Ltd	HALDIRAM INDIA PRIVATE LIMITED	
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	
CIN of related party	U74899DL1994PTC059370	L74899DL1985PLC019991	U74899DL1982PTC013296	U74899DL1995PTC071180	
Description of nature of transactions with related party	Purchase of Goods, Sale of Goods, Purchases of Fixed Assets, Sale of Fixed Assets, Loan taken, Loan refund	Loan Taken, Loan Refund	Purchase of Goods, Sale of Goods	Sale of Goods, Royalty Paid	
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	
Related party transactions [Abstract]					
Purchases of goods related party transactions	10,34,43,326		7,11,27,969		
Revenue from sale of goods related party transactions	36,57,31,452		45,73,36,521	5,89,67,556	
Purchases of property and other assets, related party transactions	23,06,133				
Sales of property and other assets, related party transactions	4,35,525				
Settlement of liabilities by entity on behalf of related party, related party transactions			0		0
Settlement of liabilities on behalf of entity by related party, related party transactions			0		0
Other related party transactions expense			0		(A) 2,09,64,000
Other related party transactions contribution received	0	0	0	0	0
Outstanding balances for related party transactions [Abstract]					
Amounts payable related party transactions	0	0	0	0	0
Amounts receivable related party transactions	0	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0	0

Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

### Footnotes

(A) Royalty Paid Rs. 20964000

## Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	32		33	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Haldiram Products Private Limited	HALDIRAM MANUFACTURING COMPANY PRIVATE LIMITED	Haldiram Ethnic Foods Private Limited	M.L Agarwal (HUF)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party				AAAHM6389J
CIN of related party	U15490DL1996PTC081504	U74899DL1994PTC059370	U15122DL2003PTC122260	
Description of nature of transactions with related party	Purchase of Goods, Sale of Goods	Purchase of Goods, Sale of Goods, Purchase of Fixed Assets, Sale of Fixed Assets, Rent Paid, Purchase of Investment, Loan taken, Security received refund, Lease Rent Machinery, Discount	Purchase of Goods, Sale of Goods, rent Received, Lease Rent Machinery	Loan Taken, Loan Refund
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Purchases of goods related party transactions	87,45,186	49,03,57,419	3,10,58,144	
Revenue from sale of goods related party transactions	44,69,52,833	33,22,93,336	46,99,50,111	
Purchases of property and other assets, related party transactions		40,59,329		
Sales of property and other assets, related party transactions		7,46,975		
Leases as lessor related party transactions			(A) 1,01,44,462	
Settlement of liabilities by entity on behalf of related party, related party transactions		0		0
Settlement of liabilities on behalf of entity by related party, related party transactions		0		0
Other related party transactions expense		(B) 3,55,75,600	(C) 10,000	0
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

Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

### Footnotes

(A) Rent received

(B) Rent Paid Rs. 26400000 Purchase of Investment 9166600 Lease Rent Machinery 9000

(C) Lease Rent Machinery

## Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	34		35	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Haldiram India Private Limited	M.S Agarwal (HUF)	Haldiram Retail Private Limited	Ashish Agarwal (HUF)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAAHM6388K		AAJHA6895E
CIN of related party	U74899DL1995PTC071180		U55209DL2018PTC331872	
Description of nature of transactions with related party	Sale of Goods, Royalty paid	Loan Taken, Loan Refund	No Transaction	Loan Taken, Loan Refund
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions	1,01,11,163			
Settlement of liabilities by entity on behalf of related party, related party transactions		0		0
Settlement of liabilities on behalf of entity by related party, related party transactions		0		0
Other related party transactions expense	(A) 2,45,88,000	0		0
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
Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Royalty Paid

## Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	36		37	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	HR Snacks Private Limited	Amit Agarwal (HUF)	HR Bakers Private Limited	Pankaj Agarwal (HUF)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAJHA6404M		AAHHP4540H
CIN of related party	U15410DL2011PTC214258		U15127DL2017PTC317466	
Description of nature of transactions with related party	Royalty Paid	Loan Taken, Loan Refund	Sale of Goods	Loan Taken, Loan Refund
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions			27,25,078	
Settlement of liabilities by entity on behalf of related party, related party transactions		0		0
Settlement of liabilities on behalf of entity by related party, related party transactions		0		0
Other related party transactions expense	(A) 7,50,000	0		0
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
Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Royalty Paid

## Disclosure of transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	38		39	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Haldiram Educational Society	Anand Agarwal (HUF)	Haldiram Charitable Society	Haldiram Educational Society
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAATH4018F	AAGHA5358D	AAAAH2192M	AAATH4018F
Description of nature of transactions with related party	C S R Contribution	Loan Taken, Loan Refund	C S R Contribution	Donation, Guarantee Given
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions			0	0
Settlement of liabilities on behalf of entity by related party, related party transactions			0	0
Other related party transactions expense	(A) 4,00,00,000		0 (B) 2,50,00,000	(C) 3,00,00,000
Other related party transactions contribution received	0		0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0		0	0
Amounts receivable related party transactions	0		0	0
Outstanding commitments made by entity, related party transactions	0		0	0
Outstanding commitments made on behalf of entity, related party transactions	0		0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0		0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0		0	0

## Footnotes

(A) CSR Contribution

(B) CSR Contribution

(C) DONATION 30000000

## Disclosure of transactions between related parties [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	40		41	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	M .R . Equipment and Warchousing Private Limited	Haldiram Charitable Society	Bright Agrotech Private Limited	Umesh Agarwal HUF
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAAAH2192M		AANHA5650F
CIN of related party	U74899DL1985PTC021855		U01520DL2006PTC155931	
Description of nature of transactions with related party	No Transaction	Donation	No Transaction	Loan Taken, Loan Refund
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	Entities with joint control or significant influence over entity
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions			0	0
Settlement of liabilities on behalf of entity by related party, related party transactions			0	0
Other related party transactions expense		(A) 2,00,00,000		0
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
Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) DONATION 20000000



## Disclosure of transactions between related parties [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	42	43		44
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	Surya India Limited	Travhos Experiences Private Limited	HR BAKERS PRIVATE LIMITED	Prarthnamart Retails Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L74899DL1985PLC019991	U74999DL2018PTC331483	U15127DL2017PTC317466	U52609DL2018PTC333304
Description of nature of transactions with related party	Sale of Fixed Assets	Expenses paid	Sale of Goods, Sale of fixed assets	No Transaction
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions			10,50,219	
Sales of property and other assets, related party transactions	25,50,00,000		3,36,000	
Settlement of liabilities by entity on behalf of related party, related party transactions			0	
Settlement of liabilities on behalf of entity by related party, related party transactions			0	
Other related party transactions expense		(A) 1,59,23,245	0	
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	(B) 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
Explanation of terms and conditions of outstanding balances for related party transaction			0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction			0	

Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

- (A) Expenses paid
- (B) Other recoverable

## Disclosure of transactions between related parties [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	44	45	46	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	TRAVHOS EXPERIENCES PRIVATE LIMITED	Dreamcann Foods Private Limited	Sukanya Holding Limited (UK)	Prarthnamart Retails Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	UNITED KINGDOM	INDIA
Permanent account number of related party				AAJCP8481E
CIN of related party	U74999DL2018PTC331483	U74140DL2004PTC128424		U52609DL2018PTC333304
Description of nature of transactions with related party	Expenses paid, Other recoverable	Purchase of Goods, Sale of Goods, rent Received	No Transaction	No transaction
Description of nature of related party relationship	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
Purchases of goods related party transactions		14,942		
Revenue from sale of goods related party transactions		33,01,615		
Leases as lessor related party transactions		(A) 28,66,812		
Settlement of liabilities by entity on behalf of related party, related party transactions	0			
Settlement of liabilities on behalf of entity by related party, related party transactions	0			
Other related party transactions expense	(B) 1,37,69,591			
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	(C) 2,13,144	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
Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Rent received

(B) Expenses paid 13769591

(C) Other recoverable

## Disclosure of transactions between related parties [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]				
	Related party [Axis]	47		48	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Chelwood Apartments Limited (UK)	DREAMCANN FOODS PRIVATE LIMITED	S. M. Food Engineering Private Limited	SUKANYA HOLDINGS PRIVATE LIMITED	
Country of incorporation or residence of related party	UNITED KINGDOM	INDIA	INDIA	INDIA	
CIN of related party		U74140DL2004PTC128424	U29299MP2019PTC048342	U67120MH1991PTC063101	
Description of nature of transactions with related party	No Transaction	No transaction	Purchase of Fixed Assets	No transaction	
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	
Related party transactions [Abstract]					
Purchases of property and other assets, related party transactions			4,59,000		
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	
Explanation of terms and conditions of outstanding balances for related party transaction	0			0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0	

## Disclosure of transactions between related parties [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	49		50	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Manohar Lal Agarwal (HUF)	FEDERATION OF SWEETS & NAMKEEN MANUFACTURERS	Madhusudan Agarwal (HUF)	Haldiram Retail Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAHM6389J		AAAHM6388K	AAECH4952M
CIN of related party		U91990MH2018NPL347665		U55209DL2018PTC331872
Description of nature of transactions with related party	Interest paid	No transaction	Interest paid	No transaction
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE	Entities with management personnel and their relative are able to exercise significant influence	ENTITIES WITH MANAGEMENT PERSONNEL AND THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE
Related party transactions [Abstract]				
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
Explanation of terms and conditions of outstanding balances for related party transaction	0			0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	51	52	53	54
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	Ashish Agarwal (HUF)	Amit Agarwal (HUF)	Pankaj Agarwal (HUF)	Anand Agarwal (HUF)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAJHA6895E	AAJHA6404M	AAHHP4540H	AAGHA5358D
Description of nature of transactions with related party	Interest paid	Interest paid	Interest paid	Interest paid
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence
Related party transactions [Abstract]				
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]

..(14)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	55	56	57	58
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	Umesh Agarwal (HUF)	Manohar Agarwal Lal Family Trust	Madhu Agarwal Sudan Family Trust	Anand Agarwal Family Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AANHA5650F	AAGTM3242G	AAGTM3212N	AAITA1460G
Description of nature of transactions with related party	Interest paid	No Transaction	No Transaction	No Transaction
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence
Related party transactions [Abstract]				
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]

..(15)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	59	60	61	62
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	Pankaj Agarwal Family Trust	Amit Agarwal Family Trust	Umesh Agarwal Family Trust	Ashish Agarwal Family Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAETP5420F	AAITA2498J	AABTU0732C	AAITA1462E
Description of nature of transactions with related party	No Transaction	No Transaction	No Transaction	No Transaction
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence
Related party transactions [Abstract]				
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]

..(16)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	63	64	65	66
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	Radhe Krishna trust	Annapurna Trust	Shubh Laxmi Trust	Chandigarh Sweets Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADTR8121J	AAHTA4015C	AAYS0610A	
CIN of related party				U15433CH2004PLC026865
Description of nature of transactions with related party	No Transaction	No Transaction	No Transaction	No Transaction
Description of nature of related party relationship	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence	Entities with management personnel and their relative are able to exercise significant influence
Related party transactions [Abstract]				
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]

..(17)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]	Subsidiaries [Member]		
Related party [Axis]	67	1	2	3
	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	Temptation Superfoods Private Limited	Pragati Snacks Private Limited	Babaji Snacks Private Limited	Ankita Agro and Food Processing Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U01130MH2010PTC208665	U15122DL2009PTC194056	U74999DL2018PTC340644	U15138DL2005PTC132248
Description of nature of transactions with related party	Purchase of Investment	Purchase of Goods, Sale of Goods, Purchases of Fixed Assets, Sale of Fixed Assets	Purchase of Goods, Sale of Goods, Sale of Fixed Assets, Guarantee given, Royalty Received	Purchase of Investment
Description of nature of related party relationship	(A) Entities with management personnel and their relative are able to exercise significant influence	Subsidiary Company	Subsidiary Company	Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions		50,40,483	1,67,507	
Revenue from sale of goods related party transactions		2,57,46,099	11,68,98,086	
Purchases of property and other assets, related party transactions		3,00,000		
Sales of property and other assets, related party transactions		1,54,03,346	51,37,283	
Provision of guarantees or collateral to entity related party transactions			(B) 27,00,00,000	
Other related party transactions expense	(C) 16,00,00,000			(D) 11,82,03,750
Other related party transactions income			(E) 10,00,000	
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
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### Footnotes

(A) Became Subsidiary of the Company w.e.f. 14/09/2020

(B) Guarantee Given

(C) Purchase of Investment: Rs. 160000000

(D) Purchase of Investment: Rs. 118203750

(E) Royalty Received

### Disclosure of transactions between related parties [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]	Associates [Member]		
		1	5	6
Related party [Axis]	4			
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	OSE Infrastructure Limited	AAKASH GLOBAL FOODS PRIVATE LIMITED	Haldiram Overseas Limited	Aakash Global Foods Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	UNITED KINGDOM	INDIA
CIN of related party	U15100DL2001PLC110733	U15440MP1992PTC007224		U15440MP1992PTC007224
Description of nature of transactions with related party	No Transaction	Purchase of Goods, Sale of Goods	Sale of Goods	Purchase of Goods, Sale of Goods
Description of nature of related party relationship	Subsidiary Company	ASSOCIATE	Associate Company	Associate Company
Related party transactions [Abstract]				
Purchases of goods related party transactions		2,99,91,884		2,26,99,451
Revenue from sale of goods related party transactions		74,81,548	13,78,175	4,23,58,881
Settlement of liabilities by entity on behalf of related party, related party transactions		0		
Settlement of liabilities on behalf of entity by related party, related party transactions		0		
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
Explanation of terms and conditions of outstanding balances for related party transaction		0		
Explanation of details of guarantees or received of outstanding balances for related party transaction		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]

..(19)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]	Key management personnel of entity or parent [Member]		
Related party [Axis]	7	2	3	4
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Atop Food Products Private Limited	Mr. Manohar Lal Agarwal	Mr. Anand Agarwal	Mr. Pankaj Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAJPA2860K	AADPA8152A	AADPA8153B
CIN of related party	U15500GJ2012PTC071307			
Description of nature of transactions with related party	No Transaction	Remuneration, Leave encashment, Loan Taken, Loan Refund	Remuneration, Contribution to National Pension Fund, Leave encashment, Loan Taken, Loan Refund, Purchase of Investment	Remuneration, Leave encashment, Loan Taken, Loan Refund
Description of nature of related party relationship	Associate Company	K E Y MANAGERIAL PERSONNEL	K E Y MANAGERIAL PERSONNEL	K E Y MANAGERIAL PERSONNEL
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions		0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions		0	0	0
Other related party transactions expense		(A) 34,62,72,388	(B) 19,22,28,578	(C) 10,82,47,874
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
Explanation of terms and conditions of outstanding balances for related party transaction		0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction		0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Remuneration 338045668 Leave Encashment 8226720

(B) contribution to NPF 10170624 Remuneration 177492914 Leave Encashment 4487040 Purchase of Investment 78000

(C) Remuneration 106876274 Leave Encashment 1371600

## Disclosure of transactions between related parties [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	5	6	7	8
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Mr. Madhu Sudan Agarwal	Mr. Hemant Sharma	Mr. Balbir Singh	Mr. Manohar Lal Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACPA3272C	AOHPS5585H	AGOPS6827P	AAJPA2860K
Description of nature of transactions with related party	Sale of Fixed assets, Remuneration, Leave encashment, Loan Taken, Loan Refund	Remuneration	Sale of Fixed Assets, Remuneration, Leave encashment, Security Received, Security Received Refund, Loan Given (Repaid)	Rent Paid, Remuneration, Leave Encashment, Loan Taken, Loan Refund.
Description of nature of related party relationship	K E Y MANAGERIAL PERSONNEL	K E Y MANAGERIAL PERSONNEL	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions	80,00,00,000		9,65,914	
Leases as lessee related party transactions				(A) 1,80,00,000
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	
Other related party transactions expense	(B) 9,20,72,800	(C) 47,41,752	(D) 39,95,106	(E) 45,49,22,797
Other related party transactions income			(F) 61,810	
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Rent Paid

(B) Remuneration 88182400 Leave Encashment 3890400

(C) Remuneration 47,41,752

(D) Remuneration 3840933 Leave Encashment 154173

(E) Remuneration: Rs. 445050733 Leave Encashment: Rs. 9872064

(F) Security Received

## Disclosure of transactions between related parties [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	8	9		10
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	Mrs. Himani Agarwal	Mr. Anand Agarwal	Mr. Mahesh Chand Sharma	Mr. Pankaj Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGDPJ9740K	AADPA8152A	AHLPS8277M	AADPA8153B
Description of nature of transactions with related party	Remuneration, Contribution to National Pension Fund, Leave encashment, Loan Taken, Loan refund	Remuneration, Contribution to National Pension Fund, Leave Encashment, Loan Taken, Loan Refund.	Remuneration, Leave encashment, Security Received	Rent paid, Remuneration, Leave Encashment, Loan Taken, Loan Refund.
Description of nature of related party relationship	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel
Related party transactions [Abstract]				
Leases as lessee related party transactions				(A) 1,44,00,000
Settlement of liabilities by entity on behalf of related party, related party transactions	0		0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0		0	
Other related party transactions expense	(B) 1,21,46,136	(C) 25,02,78,662	(D) 28,87,137	(E) 14,95,95,414
Other related party transactions income			(F) 2,85,449	
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
Explanation of terms and conditions of outstanding balances for related party transaction	0		0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0		0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Rent Paid

(B) Remuneration 10616160 Contribution to NPF 1061616 Leave Encashment 468360

(C) Remuneration: Rs. 232689462 Leave Encashment: Rs. 5384448 Contribution to National Pension Fund: Rs. 12204752

(D) Remuneration 2776134 Leave Encashment 111003

(E) Remuneration: Rs. 147949494 Leave Encashment: Rs. 1645920

(F) Security Received

## Disclosure of transactions between related parties [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	10	11		12
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	Mr. Kirpal Singh	Mr. Madhu Sudan Agarwal	Mr. Narayan Singh Papola	Mr. Hemant Sharma
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABRPS5987L	AACPA3272C	AAWPP4177B	AOHPS5585H
Description of nature of transactions with related party	Remuneration, Leave encashment	Rent paid, Remuneration, Leave Encashment.	Remuneration, Leave Encashment	Remuneration, Leave encashment
Description of nature of related party relationship	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel
Related party transactions [Abstract]				
Leases as lessee related party transactions		(A) 96,00,000		
Settlement of liabilities by entity on behalf of related party, related party transactions	0		0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0		0	
Other related party transactions expense	(B) 53,82,960	(C) 22,11,29,334	(D) 78,77,321	(E) 11,89,944
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
Explanation of terms and conditions of outstanding balances for related party transaction	0		0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0		0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Rent Paid

(B) Remuneration 5203403 Leave Encashment 179557

(C) Remuneration: Rs. 216460854 Leave Encashment: Rs. 4668480

(D) Remuneration 7650695 Leave Encashment 226626

(E) Remuneration: 620850 Leave encashment: 569094

## Disclosure of transactions between related parties [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]				
	12		13		14
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	Mr. Ashish Agarwal	Mr. Balbir Singh	Mrs. Ritu Agarwal	Mrs. Himani Agarwal	
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	
Permanent account number of related party	AEHPA5715R	AGOPS6827P	AGVPA5835C	AGDPJ9740K	
Description of nature of transactions with related party	Loan Taken, Loan Refund	Remuneration, Leave Encashment, Security received (refund), Loan given (repaid)	Remuneration, Contribution to National Pension Fund, Loan Taken, Loan Refund	Interest Paid, Remuneration, Leave encashment, Contribution to National Pension Fund, Loan Taken.	
Description of nature of related party relationship	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel	
Related party transactions [Abstract]					
Settlement of liabilities by entity on behalf of related party, related party transactions	0			0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0			0	
Other related party transactions expense		(A) 45,55,076	(B) 89,76,000	(C) 1,45,75,360	
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	
Explanation of terms and conditions of outstanding balances for related party transaction	0		0		
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0		0		
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0	

## Footnotes

(A) Remuneration: Rs. 4379247 Leave Encashment: Rs. 175829

(B) Remuneration 8160000 Contribution to NPF 816000

(C) Remuneration: Rs. 1273936 Leave Encashment: Rs. 562032 Contribution to National Pension Fund: Rs. 1273936



## Disclosure of transactions between related parties [Table]

..(24)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	14	15		16
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	Mr. Umesh Agarwal	Mr. Mahesh Chand Sharma	Mr. Ashok Kumar Tyagi	Mr. Kirpal Singh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFOPA1011J	AHLPS8277M	ADBPT8389H	ABRPS5987L
Description of nature of transactions with related party	Remuneration, Loan Taken, Loan Refund	Remuneration, Leave Encashment, Security received.	Remuneration, Leave encashment	Remuneration, Leave Encashment
Description of nature of related party relationship	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions	0		0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0		0	
Other related party transactions expense	(A) 3,80,80,000	(B) 33,97,334	(C) 2,72,64,093	(D) 58,78,183
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
Explanation of terms and conditions of outstanding balances for related party transaction	0		0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0		0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Remuneration 38080000

(B) Remuneration: Rs. 3275082 Leave Encashment: Rs. 122252

(C) Remuneration 26246250 Leave Encashment 1017843

(D) Remuneration: Rs. 5680475 Leave Encashment: Rs. 197708

## Disclosure of transactions between related parties [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	16	17	18	19
Related party [Axis]	01/04/2018 to 31/03/2019	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	Mr. Harinder Singh Sodhi	Mr. Narayan Singh Papola	Mr. Ashish Agarwal	Mrs. Ritu Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANMPS7739P	AAWPP4177B	AEHPA5715R	AGVPA5835C
Description of nature of transactions with related party	Remuneration	Remuneration, Leave encashment.	Loan Taken, Loan Refund.	Interest Paid, Remuneration, Leave encashment, Contribution to National Pension Fund, Loan Taken, Loan Refund.
Description of nature of related party relationship	K E Y MANAGERIAL PERSONNEL	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions	0			
Settlement of liabilities on behalf of entity by related party, related party transactions	0			
Other related party transactions expense	(A) 13,62,323	(B) 88,56,273		(C) 85,53,600
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
Explanation of terms and conditions of outstanding balances for related party transaction	0			
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0			
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Remuneration 1362323

(B) Remuneration: Rs. 8547142 Leave Encashment: Rs. 309131

(C) Remuneration: Rs. 6336000 Leave Encashment: Rs. 1584000 Contribution to National Pension Fund: Rs. 633600

## Disclosure of transactions between related parties [Table]

..(26)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	20 01/04/2019 to 31/03/2020	21 01/04/2019 to 31/03/2020	22 01/04/2019 to 31/03/2020	23 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	Mr. Umesh Agarwal	Mr. Ashok Kumar Tyagi	Mr. Amit Agarwal	Mr. Renjith Ravikumar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFOPA1011J	ADBPT8389H	ABJPA3897R	AXXPR7143R
Description of nature of transactions with related party	Remuneration, Leave Encashment, Loan Taken, Loan Refund	Remuneration, Leave Encashment	Remuneration	Remuneration
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Relative of Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 4,71,74,400	(B) 2,63,97,843	(C) 92,74,194	(D) 27,99,825
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Remuneration: Rs. 45696000 Leave Encashment: Rs. 1478400

(B) Remuneration: Rs. 25380000 Leave Encashment: Rs. 1017843

(C) Remuneration

(D) Remuneration

## Disclosure of transactions between related parties [Table]

..(27)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
	24	45	17	18
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Rachit Dhingra	Renjith Ravikumar	Mrs. Manju Devi Agarwal	Mr. Amit Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AUCPD9244K	AXXPR7143R	AAJPA2866R	ABJPA3897R
Description of nature of transactions with related party	Remuneration, Security received	Remuneration	Loan Taken, Loan Refund	No transaction
Description of nature of related party relationship	Relative of Key Managerial Personnel	K E Y MANAGERIAL PERSONNEL	RELATIVE OF K E Y MANAGERIAL PERSONNEL	RELATIVE OF K E Y MANAGERIAL PERSONNEL
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions			0	0
Settlement of liabilities on behalf of entity by related party, related party transactions			0	0
Other related party transactions expense	(A) 7,89,221	(B) 18,08,655	0	
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
Explanation of terms and conditions of outstanding balances for related party transaction		0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction		0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Remuneration

(B) Remuneration 1808655

## Disclosure of transactions between related parties [Table]

..(28)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis] Related party [Axis]	Other related parties [Member]			
	19 01/04/2018 to 31/03/2019	20 01/04/2018 to 31/03/2019	21 01/04/2018 to 31/03/2019	25 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	Mrs. Sumitra Devi Agarwal	Mrs. Priyanka Agarwal	Mrs. Amisha Agarwal	Mrs. Manju Devi Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAJPA2896F	AFPPA3124B	ADQPA4037J	AAJPA2866R
Description of nature of transactions with related party	Loan Taken, Loan Refund	Loan Taken, Loan Refund	Loan Taken, Loan Refund	Loan Taken, Loan Refund
Description of nature of related party relationship	RELATIVE OF KEY MANAGERIAL PERSONNEL	RELATIVE OF KEY MANAGERIAL PERSONNEL	RELATIVE OF KEY MANAGERIAL PERSONNEL	Relative of Key Managerial Personnel
Related party transactions [Abstract]				
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	
Other related party transactions expense	0	0	0	
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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]

..(29)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis] Related party [Axis]	Other related parties [Member]			
	26	27	28	29
	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	Mrs. Sumitra Devi Agarwal	Mrs. Priyanka Agarwal	Mrs. Amisha Agarwal	Mrs. Preeti Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAJPA2896F	AFPPA3124B	ADQPA4037J	AEOPA5904P
Description of nature of transactions with related party	Interest Paid, Loan Taken, Loan Refund	Interest Paid, Loan Taken, Loan Refund	Interest Paid, Loan Taken, Loan Refund	Loan taken, Loan refund
Description of nature of related party relationship	Relative of Key Managerial Personnel	Relative of Key Managerial Personnel	Relative of Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
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]**

..(30)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]
Related party [Axis]	42
	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	Mrs. Preeti Agarwal
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AEOPA5904P
Description of nature of transactions with related party	Loan Taken, Loan Refund
Description of nature of related party relationship	RELATIVE OF KEY MANAGERIAL PERSONNEL
Related party transactions [Abstract]	
Settlement of liabilities by entity on behalf of related party, related party transactions	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0
Other related party transactions expense	0
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
Explanation of terms and conditions of outstanding balances for related party transaction	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]	Textual information (95) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (95)

## Disclosure of related party [Text Block]

Disclosure as per Ind AS 24 'Related Party Disclosures'

## a. Subsidiaries

Name of Subsidiary	Country	% of Holding as at March 31, 2020	% of Holding as at March 31, 2019
Haldiram Overseas Limited	Uk	0.00%	54.66%
Pragati Snacks Pvt. Ltd.	India	100.00%	100.00%
Babaji Snacks Pvt. Ltd.	India	78.00%	78.00%
OSE Infrastructure Limited	India	100.00%	-
Ankita Agro and Food Processing Private Limited	India	76.00%	-
Temptation Superfoods Private Limited (w.e.f. 14/09/2020)	India	76.00%	-

## b. Associates

Name of Associates Company	Country	% of Holding as at March 31, 2020	% of Holding as at March 31, 2019
Aakash Global Foods Private Limited	India	44.00%	44.00%
Haldiram Overseas Limited	Uk	40.88%	-
Atop Food Products Private Limited	India	37.75%	-

## c. Key Managerial Personnel (KMP)

Mr. Manohar Lal Agarwal	Chairman & Managing Director
Mr. Anand Agarwal	Managing Director
Mr. Pankaj Agarwal	Whole Time Director
Mr. Madhu Sudan Agarwal	Whole Time Director
Mr. Balbir Singh	Whole Time Director
Mr. Mahesh Chand Sharma	Whole Time Director



Mrs. Himani Agarwal	Director	
Mrs. Ritu Agarwal	Director (resigned w.e.f. 01.12.2019)	
Mr. Ashish Agarwal	Director	
Mr. Umesh Agarwal	Director	
Mr. Ashok Kumar Tyagi	Director	
Mr. Kirpal Singh	Director	
Mr. Narayan Singh Papola	Director	
Mr. Renjith Ravikumar	Director	
Mr. Amit Agarwal	Director (appointed w.e.f 10.12.2019)	
Mr. Rachit Dhingra	Company Secretary (appointed w.e.f 10.07.2019)	
Mr. Hemant Sharma	Company Secretary (cessation w.e.f. 14.05.2019)	
d. Relative of Key Management Personnel		
Mrs. Manju Devi Agarwal	Spouse of Key Managerial personnel	
Mrs. Sumitra Devi Agarwal	Spouse of Key Managerial personnel	
Mrs. Priyanka Agarwal	Spouse of Key Managerial personnel	
Mrs. Preeti Agarwal	Spouse of Key Managerial personnel	
Mrs. Amisha Agarwal	Spouse of Key Managerial personnel	
e. Entities with management personnel and their relative are able to exercise significant influence		
1. Haldiram Manufacturing Company Private Limited		19. S. M. Food Engineering Private Limited
2. Haldiram Marketing Private Limited		20. Manohar Lal Agarwal HUF
3. Haldiram Products Private Limited		21. Madhusudan Agarwal HUF
4. Haldiram Ethnic Foods		22. Ashish Agarwal

Private Limited	HUF					
5. Haldiram India Private Limited	23. Amit Agarwal HUF					
6. Haldiram Retail Private Limited	24. Pankaj Agarwal HUF					
7. HR Snacks Private Limited	25. Anand Agarwal HUF					
8. HR Bakers Private Limited	26. Umesh Agarwal HUF					
9. Haldiram Educational Society	27. Manohar Lal Agarwal Family Trust					
10. Haldiram Charitable Society	28. Madhu Sudan Agarwal Family Trust					
11. M.R. Equipment & Warehousing Private Limited	29. Anand Agarwal Family Trust					
12. Bright Agrotech Private Limited	30. Pankaj Agarwal Family Trust					
13. Surya India Limited	31. Amit Agarwal Family Trust					
14. Travhos Experiences Private Limited	32. Umesh Agarwal Family Trust					
15. Parthnamart Retails Private Limited	33. Ashish Agarwal Family Trust					
16. Dreamcann Foods Private Limited	34. Radhe Krishna trust					
17. Sukanya Holding Limited (UK)	35. Annapurna Trust					
18. Chelwood Apartments Limited (UK)	36. Shubh Laxmi Trust					
	37. Chandigarh Sweets Limited (w.e.f. 10/08/2020)					
Post Employee Benefit Trust						
f. Where the reporting entity exercise significant influence						
HSPL Employees Group Gratuity Trust						
g. Details of Transactions						(Amount in Rupees )
Particulars	Entities with management personnel and their relative are	Key Managerial	Relatives of Key	Subsidiary	Associates	Total

	able to exercise significant influence	Personnel	Managerial person		company	
Purchases of goods	21,43,89,567	-	-	52,07,991	2,26,99,451	24,22,97
	(58,70,27,022)	-	-	-	(2,99,91,884)	(61,70,1
Sale of goods	1,75,61,08,774	-	-	14,26,44,185	4,37,37,057	1,94,24,
	(1,55,02,61,510)	-	-	(68,79,444)	(74,81,548)	(1,56,46
Purchase of fixed asset	27,65,133	-	-	3,00,000	-	30
	(43,20,063)	-	-	-	-	(43,20,0
Sale of Fixed Assets	25,54,35,525	-	-	2,05,40,629	-	27,59,76
	(47,13,215)	(80,09,65,914)	-	(17,47,492)	-	(80,74,2
Royalty paid	2,53,38,000	-	-	-	-	2,53
	(2,17,14,000)	-	-	-	-	(2,17,14
Rent paid	-	4,20,00,000	-	-	-	4,20
	(2,64,00,000)	-	-	-	-	(2,64,00
Rent Received	1,30,11,274	-	-	-	-	1,30
	(1,27,58,319)	-	-	-	-	(1,27,58
Interest Paid	6,61,85,701	1,00,09,542	16,85,990	-	-	7,78
	(2,66,60,324)	(7,52,219)	(17,16,420)	-	-	(2,91,28
Particulars Transaction during the year						
Expense Paid	1,59,23,245	-	-	-	-	1,59
	(1,37,69,591)	-	-	-	-	(1,37,69
Remuneration	-	1,16,76,67,971	-	-	-	1,16,76,
	-	(82,10,83,561)	-	-	-	(82,10,8
Contribution to Pension Fund	-	1,41,12,288	-	-	-	1,41
	-	(1,20,48,240)	-	-	-	(1,20,48
Leave encashment	-	2,75,87,201	-	-	-	2,75
	-	(2,01,33,322)	-	-	-	(2,01,33
Purchase of Investment	-	-	-	27,82,03,750	-	27,82,03
	(1,85,82,600)	(78,000)	-	(6,38,67,000)	-	(8,25,27
Royalty Received	-	-	-	10,00,000	-	10
	-	-	-	(10,00,000)	-	(10,00,0
CSR						

Contribution	6,50,00,000	-	-	-	-	6,50,00,000
	(5,00,00,000)	-	-	-	-	(5,00,00,000)
	-	-	-	-	-	-
Interest Received	-	-	-	1,02,01,040	-	1,02,01,040
	-	-	-	(11,65,757)	-	(11,65,757)
Lease Rent Machinery	10,000	-	-	-	-	10,000
	(90,700)	-	-	-	-	(90,700)
	-	-	-	-	-	-
Particulars	Entities with management personnel and their relative are able to exercise significant influence	Key Managerial Personnel	Relatives of Key Managerial person	Subsidiary	Associates company	Total
Loan Taken	67,50,00,000	26,59,00,000	4,76,50,000	-	-	98,85,50,000
	(29,22,49,467)	(40,88,50,000)	(3,67,70,143)	-	-	(73,78,69,610)
Loan Refund	29,20,00,000	16,30,00,000	3,96,50,000	-	-	49,46,50,000
	(3,51,75,571)	(63,99,35,443)	(3,67,70,143)	-	-	(71,18,81,157)
Security Received	-	1,38,534	-	-	-	1,38,534
	-	(3,47,259)	-	-	-	(3,47,259)
Guarantee Given	-	-	-	27,00,00,000	-	27,00,00,000
	(38,00,00,000)	-	-	-	-	(38,00,00,000)
Security Refund	39,55,00,000	-	-	-	-	39,55,00,000
	(28,60,00,000)	(9,97,053)	-	-	-	(28,69,97,053)
Loan Given	-	55,50,000	-	23,30,00,000	-	23,85,50,000
	-	-	-	(5,80,73,241)	-	(5,80,73,241)
Loan Given (Repaid)	-	20,35,858	-	4,27,48,355	-	4,47,84,213
	-	(5,43,679)	-	-	-	(5,43,679)
Discount (Given)	-	-	-	-	-	-
	(1,40,64,527)	-	-	-	-	(1,40,64,527)
Closing Balance as on 31st March, 2020						
Unsecured Loan taken	88,42,41,000	11,78,50,000	80,00,000	-	-	1,01,00,910,000
	(50,12,41,000)	(1,49,50,000)	-	-	-	(51,61,910,000)
Trade Payable	3,20,02,430	-	-	28,60,196	8,60,765	3,57,23,391
	(5,10,50,668)	-	-	-	-	(5,10,50,668)
Advance from						

customer	83,43,067	-	-	2,44,496	10,57,298	96
	(8,44,078)	-	-	-	-	(8)
Advance to Supplier	76,45,243	-	-	-	-	76
	(25,70,523)	-	-	-	-	
Trade Receivable	19,40,48,845	-	-	1,46,77,261	93,91,422	21,81,17
	(7,23,58,385)	-	-	(1,08,17,696)	(15,87,380)	(8,47,63
Other Payable	-	7,72,08,115	-	-	-	7,72
	(85,01,553)	(4,47,60,805)	-	-	-	(5,32,62
Other Receivable	6,000	-	-	18,73,675	1,71,045	20
	(2,13,144)	-	-	-	-	(2
Loan Given	-	35,14,142	-	25,95,75,107	-	26,30,86
	-	-	-	(5,91,22,422)	-	(5,91,22
Security Received	-	4,23,983	-	-	-	4
	(39,55,00,000)	(2,85,449)	-	-	-	(39,57,8

() indicates previous year figure

(Amount in Rupees )

Material Transaction with Related Parties	Purchases of goods		Sales of goods	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Subsidiary				
Haldiram Overseas Ltd			-	13,97,770
Babaji Snacks Private Limited	1,67,507		11,68,98,086	
Pragati Snacks Pvt. Ltd.	50,40,483		2,57,46,099	54,81,674
Associates				
Haldiram Overseas Ltd	-	-	13,78,175	-
Aakash Global Foods Pvt. Ltd	2,26,99,451	2,99,91,884	4,23,58,881	74,81,548
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd	10,34,43,326	49,03,57,419	36,57,31,452	33,22,93,336
Haldiram Products Pvt. Ltd	87,45,186	83,22,836	44,69,52,833	40,91,53,269
Haldiram				

Marketing Pvt. Ltd	7,11,27,969	7,66,46,681	45,73,36,521	34,53,68,781
Haldiram Ethnic Foods Pvt. Ltd	3,10,58,144	1,17,00,086	46,99,50,111	40,34,28,350
Haldiram India Pvt. Ltd	-	-	1,01,11,163	5,89,67,556
Dreamcann Foods Pvt Ltd	14,942		33,01,615	
HR Bakers Pvt Ltd	-	-	27,25,078	10,50,219
Material Transaction with Related Parties	Purchases of Fixed Assets		Sales of fixed Assets	
Name of Related Parties	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Subsidiary				
Haldiram Overseas Ltd		-		10,46,351
Babaji Snacks Pvt Ltd			51,37,283	
Pragati Snacks Pvt. Ltd.	3,00,000	-	1,54,03,346	7,01,141
Associates				
Aakash Global Foods Pvt. Ltd	-	-		-
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd	23,06,133	40,59,329	4,35,525	7,46,975
Haldiram Products Pvt. Ltd		2,60,734		10,000
Haldiram Marketing Pvt. Ltd	-	-		28,62,541
Haldiram Ethnic Foods Pvt. Ltd	-	-		7,57,699
Haldiram India Pvt. Ltd	-	-		
Surya India Ltd			25,50,00,000	
S. M. Food Engineering Private Limited	4,59,000			
HR Bakers Pvt Ltd	-	-		3,36,000
Key Managerial Personnel				
Madhu Sudan Agarwal	-	-		80,00,00,000
Balbir Singh	-	-		9,65,914
Material Transaction with Related	Royalty Paid		Rent Paid	

Parties				
Name of Related Parties	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd			-	2,64,00,000
Manohar Lal Agarwal			1,80,00,000	-
Madhu Sudan Agarwal			96,00,000	-
Pankaj Agarwal			1,44,00,000	
HR Snacks Pvt. Ltd	7,50,000	7,50,000	-	-
Haldiram India Pvt. Ltd	2,45,88,000	2,09,64,000	-	-

(Amount in Rupees )

Material Transaction with Related Parties	Rent Received		Interest Paid	
Name of Related Parties	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Marketing Pvt. Ltd	-	-	-	-
Haldiram Ethnic Foods Pvt. Ltd	1,01,44,462	1,27,58,319	-	-
Dreamcann Foods Private Limited	28,66,812			
Haldiram Manufacturing Co Pvt. Ltd	-	-	4,24,89,617	1,69,521
Surya India Ltd	-	-	2,11,61,574	2,30,20,171
Manohar Lal Agarwal HUF	-	-		1,51,342
Madhusudan Agarwal HUF	-	-		8,00,420
Ashish Agarwal HUF	-	-	6,16,000	6,12,233
Amit Agarwal HUF	-	-	6,46,800	6,42,732
Pankaj Agarwal HUF	-	-	5,50,000	5,46,610
Anand Agarwal HUF	-	-	6,16,000	6,12,233

Umesh Agarwal HUF	-	-	1,05,710	1,05,062
Key Managerial Personnel				
Manohar Lal Agarwal			46,77,172	-
Madhu Sudan Agarwal			15,369	-
Pankaj Agarwal			82,377	-
Anand Agarwal			25,96,033	-
Ashish Agarwal			33,984	-
Umesh Agarwal			19,47,762	-
Himani Agarwal	-	-	3,79,260	5,58,182
Ritu Agarwal	-	-	2,77,585	1,94,037
Relatives of Key Managerial person				
Manju Devi Agarwal			2,64,691	3,07,910
Preeti Agarwal			3,85,421	5,10,955
Priyanka Agarwal			3,74,045	2,69,304
Sumitra Agarwal			1,76,481	3,17,192
Amisha Agarwal			4,85,352	3,11,059

Expenses Paid

Material Transaction with Related Parties	Remuneration			
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Entities with management personnel and their relative are able to exercise significant influence				
Travhos Experiences Pvt. Ltd.	1,59,23,245	1,37,69,591	-	-
Key Managerial Personnel				
Manohar Lal Agarwal	-	-	44,50,50,733	33,80,45,668
Anand Agarwal	-	-	23,26,89,462	17,74,92,914
Pankaj Agarwal	-	-	14,79,49,494	10,68,76,274
Madhu Sudan Agarwal	-	-	21,64,60,854	8,81,82,400
Hemant				



Sharma	-	-	6,20,850	47,41,752
Dr. A.K. Tyagi	-	-	2,53,80,000	2,62,46,250
Himani Agarwal	-	-	1,27,39,392	1,06,16,160
Ritu Agarwal	-	-	63,36,000	81,60,000
Umesh Agarwal	-	-	4,56,96,000	3,80,80,000
Balbir Singh	-	-	43,79,247	38,40,933
Renjith Ravikumar	-	-	27,99,825	18,08,655
Harminder Singh Sodhi	-	-	-	13,62,323
Mahesh Chand Sharma	-	-	32,75,082	27,76,134
Rachit Dhingra			7,89,221	-
Amit Agarwal			92,74,194	-
Kirpal Singh	-	-	56,80,475	52,03,403
Narayan Singh Papola	-	-	85,47,142	76,50,695

Material Transaction with Related Parties	Contribution to National Pension Fund		Leave encashment	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Key Managerial Personnel				
Manohar Lal Agarwal	-	-	98,72,064.0	82,26,720.0
Anand Agarwal	1,22,04,752.0	1,01,70,624	53,84,448.0	44,87,040.0
Pankaj Agarwal	-	-	16,45,920.0	13,71,600.0
Madhu Sudan Agarwal	-	-	46,68,480.0	38,90,400.0
Dr. A.K. Tyagi	-	-	10,17,843.0	10,17,843.0
Himani Agarwal	12,73,936.0	10,61,616	5,62,032.0	4,68,360.0
Ritu Agarwal	6,33,600.0	8,16,000	15,84,000.0	-
Balbir Singh	-	-	1,75,829.0	1,54,173.0
Narayan Singh Papola	-	-	3,09,131.0	2,26,626.0
Hemant Sharma			5,69,094.0	-
Umesh Agarwal			14,78,400.0	-
Mahesh Chand Sharma	-	-	1,22,252.0	1,11,003.0
Kirpal Singh	-	-	1,97,708.0	1,79,557.0

(Amount in Rupees )

Material Transaction with Related Parties	Purchase of Investment		Other Recoverable	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				

Subsidiary

OSE	-			
Infrastructure Limited				
Ankita Agro and Food Processing Private Limited	11,82,03,750			
Temptation Superfoods Private Limited - Preference Shares	16,00,00,000			
Haldiram Overseas Ltd	-	6,38,67,000	-	-
Babaji Snacks Private Limited			18,73,675	
Associates company				
Atop Food Products Private Limited	-			
Haldiram Overseas Ltd	-	-	1,71,045	-
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd.	-	91,66,600	-	-
Haldiram Marketing Pvt ltd	-	94,16,000	-	-
Travhos Experiences Pvt. Ltd.	-	-	-	2,13,144
Key Managerial Personnel				
Ananad Agarwal	-	78,000	-	
Renjith Ravi kumar			6,000	
Material Transaction with Related Parties	CSR Contribution		Royalty Received	
Name of Related Parties	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Subsidiary				
Babaji Snacks Pvt. Ltd			10,00,000	10,00,000
Entities with management personnel and their relative are able to				

Name of Related Parties	31.03.2020		31.03.2019	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
exercise significant influence				
Haldiram Educational Society	4,00,00,000	3,00,00,000	-	-
Haldiram Charitable Society	2,50,00,000	2,00,00,000	-	-
Loan Taken				
Material Transaction with Related Parties				
Loan Refund				
Name of Related Parties	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Entities with management personnel and their relative are able to exercise significant influence				
Surya India Ltd	50,00,000	3,94,13,467	16,20,00,000	2,29,21,449
Haldiram Manufacturing Co Pvt. Ltd.	67,00,00,000	25,00,00,000	13,00,00,000	-
Manohar Lal Agarwal HUF		1,00,000		16,17,840
Madhusudan Agarwal HUF		7,00,000		85,48,731
Ashish Agarwal HUF		5,00,000		5,06,690
Anand Agarwal HUF		5,00,000		5,09,240
Pankaj Agarwal HUF		4,50,000		4,50,477
Amit Agarwal HUF		5,00,000		5,34,519
Umesh Agarwal HUF		86,000		86,625
Key Managerial Personnel				
Manohar Lal Agarwal	9,35,00,000	19,41,00,000	2,40,00,000	22,56,50,000
Anand Agarwal	8,05,00,000	6,29,00,000	7,23,00,000	16,21,75,000
Pankaj Agarwal	70,00,000	7,75,00,000	70,00,000	17,36,50,000
Madhu Sudan Agarwal	1,25,00,000	3,45,00,000	-	3,75,00,000
Himani Agarwal	97,00,000	72,00,000	97,00,000	1,16,10,443
Ashish Agarwal	60,00,000	1,55,00,000	10,00,000	1,58,00,000
Ritu Agarwal	37,00,000	41,50,000	1,00,000	41,50,000
Umesh Agarwal	5,30,00,000	1,30,00,000	4,89,00,000	94,00,000
Relatives of Key Managerial				

person				
Manju Devi Agarwal	82,00,000	53,00,000	2,00,000	53,00,000
Preeti Agarwal	79,00,000	71,80,000	79,00,000	71,80,000
Priyanka Agarwal	70,50,000	35,00,000	70,50,000	35,00,000
Amisha Agarwal	98,00,000	1,04,50,000	98,00,000	1,04,50,000
Sumitra Agarwal	1,47,00,000	1,03,40,143	1,47,00,000	1,03,40,143

(Amount in Rupees )

Material Transaction with Related Parties	Security Received		Guarantee Given	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd	-	-	-	-
Haldiram Marketing Pvt. Ltd	-	-	-	-
Haldiram Educational Society	-	-	-	38,00,00,000
Key Managerial Personnel				
Mahesh Chand Sharma	88,200	2,85,449	-	-
Hemant Sharma	25,984			
Rachit Dhingra	5,850			
Kirpal Singh	18,500			
Balbir Singh	-	61,810	-	-
Subsidiaries				
Babaji Snacks Private Limited			27,00,00,000	

Material Transaction with Related Parties	Security Received (Refund)		Loan Given	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Subsidiary				
Babaji Snacks Pvt. Ltd	-	-	4,35,00,000	41,00,000
Pragati Snacks Pvt. Ltd.	-	-	2,45,00,000	5,39,73,241
Ankita Agro and Food				

Processing 16,50,00,000

Private Limited

Entities with management personnel and their relative are able to exercise significant influence

Haldiram Manufacturing Co Pvt. Ltd

39,55,00,000 22,60,00,000 - -

Haldiram Marketing Pvt. Ltd

- 6,00,00,000 - -

Key Managerial Personnel

Mahesh Chand Sharma

- - 10,50,000 -

Balbir Singh

- 9,97,053 45,00,000 -

Material Transaction with Related Parties

Interest Received

Lease Rent Machinery

Name of Related Parties

31.03.2020 31.03.2019 31.03.2020 31.03.2019

Subsidiary

Babaji Snacks Pvt. Ltd

20,44,283 34,570 - -

Pragati Snacks Pvt. Ltd.

61,99,428 11,31,187 - -

Ankita Agro and Food Processing Private Limited

19,57,329

Entities with management personnel and their relative are able to exercise significant influence

Haldiram Manufacturing Co Pvt. Ltd

- - - 9,000

Haldiram Marketing Pvt. Ltd

- - - 30,000

Haldiram Products Pvt. Ltd

- - - 51,700

Haldiram Ethnic Foods Pvt. Ltd

- - 10,000

Material Transaction with Related Parties

Loan Given (Repaid)

Discount

Name of Related Parties

31.03.2020 31.03.2019 31.03.2020 31.03.2019

Entities with

management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd	-	-	-	1,40,64,527
Haldiram Marketing Pvt. Ltd	-	-	-	-
Subsidiary				
Pragati Snacks Pvt. Ltd.	16,38,011			
Babaji Sancks Pvt Ltd	2,35,542			
Ankita Agro and Food Processing Private Limited	4,08,74,802	-		
Key Managerial Personnel				
Balbir Singh	17,85,858	5,43,679	-	-
Mahesh chand Sharma	2,50,000	-	-	-

(Amount in Rupees )

Closing Balance as on 31st March, 2020

Material Transaction with Related Parties	Unsecured Loan taken		Trade Payable	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Entities with management personnel and their relative are able to exercise significant influence				
Surya India Ltd	7,12,00,000	22,82,00,000	-	-
Manohar Lal Agarwal HUF			-	-
Madhusudan Agarwal HUF			-	-
Ashish Agarwal HUF	56,00,000	56,00,000	-	-
Anand Agarwal HUF	56,00,000	56,00,000	-	-
Pankaj Agarwal HUF	50,00,000	50,00,000	-	-
Amit Agarwal HUF	58,80,000	58,80,000	-	-
Umesh Agarwal HUF	9,61,000	9,61,000	-	-
Haldiram Manufacturing Co Pvt Ltd	79,00,00,000	25,00,00,000	37,39,222	4,28,30,199

Haldiram India Pvt Ltd	-	-	66,93,240	-
Haldiram Products Pvt. Ltd	-	-	3,54,861	4,190
Travhos Experiences Pvt. Ltd.	-	-	17,07,587	47,54,144
Haldiram Marketing Pvt Ltd	-	-	1,83,29,712	23,61,903
Haldiram Ethnic Foods Pvt. Ltd	-	-	11,77,807	11,00,232

Key Managerial Personnel

Manohar Lal Agarwal	6,95,00,000	-	-	-
Anand Agarwal	1,95,50,000	1,13,50,000	-	-
Pankaj Agarwal	-	-	-	-
Himani Agarwal	-	-	-	-
Ashish Agarwal	50,00,000	-	-	-
Madhu Sudan Agarwal	1,25,00,000	-	-	-
Umesh Agarwal	77,00,000	36,00,000	-	-
Ritu Agarwal	36,00,000	-	-	-

Relatives of Key Managerial person

Manju Devi Agarwal	80,00,000.00	-	-	-
Preeti Agarwal	-	-	-	-
Priyanka Agarwal	-	-	-	-
Amisha Agarwal	-	-	-	-
Subsidiary	-	-	-	-
Pragati Snacks Pvt. Ltd.	-	-	28,60,196	-
Associates	-	-	-	-
Dreamcann Foods Priavte Limited	-	-	14,765	-
Aakash Global Foods Pvt. Ltd	-	-	8,46,000	-

Material Transaction with Related Parties

Name of Related Parties	Advance from customer		Trade Receivable	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019

Entities with management personnel and

their relative  
are able to



exercise significant influence				
Haldiram Manufacturing Co Pvt. Ltd	53,91,591	-	2,83,78,019	3,14,16,185
Haldiram India Pvt. Ltd	-	-	7,080	80,45,613
Haldiram Products Pvt. Ltd	29,51,476	5,34,717	97,45,603	2,44,50,239
HR Bakers Pvt. Ltd	-	-	13,03,883	96,832
Haldiram Marketing Pvt. Ltd	-	2,01,426	6,55,07,734	53,89,731
Haldiram Ethnic Foods Pvt. Ltd	-	1,07,935	8,91,06,526	29,59,785
Subsidiary				
Haldiram Overseas Ltd	-	-	-	40,77,108
Pragati Snacks Pvt. Ltd	2,44,496	-	17,76,778	67,40,588
Babaji Snacks Private Limited			1,29,00,483	-
Associates				
Haldiram Overseas Ltd	-	-	22,04,115	-
Dreamcann Foods Private Limited			38,87,221	-
Aakash Global Foods Pvt. Ltd	10,57,298	-	33,00,086	15,87,380

(Amount in Rupees )

Material Transaction with Related Parties	Advance to Vendor		Security Received	
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Name of Related Parties				
Subsidiary				
Haldiram Overseas Ltd	-	-	-	-
Associates				
Aakash Global Foods Pvt. Ltd	-	-	-	-
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Manufacturing Co. Pvt Ltd	-	-	-	39,55,00,000
Haldiram Marketing Pvt. Ltd		53,577	-	-
Haldiram India Pvt Ltd	12,29,120	4,175	-	-

Haldiram Ethnic Foods Pvt Ltd	37,47,259			
Trahvos Experiences Pvt.Ltd.	1,77,550			
Haldiram Products Pvt Ltd	24,91,314	25,12,771	-	-
Key Managerial Personnel				
Mahesh Chand Sharma	-	-	3,73,649	2,85,449
Kirpal Singh			18,500	
Hemant Sharma			25,984	
Rachit Dhingra			5,850	
Balbir Singh	-	-	-	-
Material Transaction with Related Parties	Loan Given		Other Payable	
Name of Related Parties	31.03.2020	31.03.2019	31.03.2020	31.03.2019
Subsidiary				
Babaji Snacks Pvt. Ltd	3,04,39,854	41,31,113	-	-
Pragati Snacks Pvt. Ltd.	10,30,52,726	5,49,91,309	-	-
Ankita Agro and Food Processing Private Limited	12,60,82,527			
Entities with management personnel and their relative are able to exercise significant influence				
Haldiram Marketing Pvt. Ltd	-	-		85,01,553
Key Managerial Personnel				
Madhusudan Agarwal	-	-	1,20,04,934	47,30,800
Amit Agarwal			12,31,000	
Himani Agarwal	-	-	2,96,503	6,26,720
Ashok Kumar Tyagi	-	-	9,17,837	7,67,155
Kirpal Singh	-	-	2,81,223	1,87,053
Umesh Agarwal	-	-	19,04,200	21,45,000
Anand Agarwal	-	-	1,39,44,150	1,08,69,361
Narayan Singh Papola	-	-	5,51,813	2,62,152
Harminder Singh Sodhi	-	-	-	2,13,234

Renjith Ravikumar	-	-	1,40,811	1,29,360
Pankaj Agarwal	-	-	1,61,54,652	35,58,265
Ritu Agarwal	-	-	4,65,005	1,03,092
Balbir Singh	27,14,142	-	14,298	50,345
Manohar Lal Agarwal	-	-	2,90,63,819	2,05,64,545
Hemant Sharma	-	-	-	3,31,716
Mahesh Chand Sharma	8,00,000	-	1,64,347	2,22,007
Rachit Dhingra	-	-	73,524	-

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

#### Disclosure of contingent liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Contingent liability for guarantees [Member]		Other contingent liabilities [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	(A) 27,00,00,000	(B) 38,00,00,000	1,675,10,03,354	1,325,44,67,415

#### Footnotes

(A) The Company has outstanding Corporate guarantees of Rs. 27,00,00,000/- in respect of the loan facility given by the bank to Babaji Snacks Private Limited: 270000000

(B) The Company has outstanding Corporate guarantees of Rs. 38,00,00,000/- in respect of the loan facility given by the bank to Haldiram Educational Society: 380000000

#### Disclosure of contingent liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Guarantee given for letter of credit [Member]		Other guarantees given [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts
Estimated financial effect of contingent liabilities	(A) 72,53,02,716	(B) 9,86,66,111	(C) 33,21,66,840	(D) 15,84,75,873

#### Footnotes

(A) Contingent liability on account of letters of credit issued by bank : 72,53,02,716

(B) Contingent liability on account of letters of credit issued by bank aggregating to Rs.9,86,66,111/-.

(C) Contingent liability on account of Bank guarantees aggregating to Rs. 33,21,66,840/-.

(D) Contingent liability on account of Bank guarantees aggregating to Rs. 15,84,75,873/-

**Disclosure of contingent liabilities [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Contingent liability on disputed income tax [Member]		Contingent liability on other disputed tax liabilities [Member]		Contingent liability in foreign exchange [Member]
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]					
Disclosure of contingent liabilities [Line items]					
Description of nature of obligation, contingent liabilities	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts
Estimated financial effect of contingent liabilities	(A) 2,12,63,501	(B) 49,93,596	(C) 26,78,810	(D) 1,242,17,02,652	

**Footnotes**

(A) Income tax disputed by the group relating to disallowance as under : for A.Y. 2014-15: 4782728 for A.Y. 2015-16: 16480773

(B) Litigation of Vat/Sales tax/GST/Service Tax claim disputed by the company relating to the issue of applicability and classification for FY 2013-14 and 2014-15: Rs. 4784828 Litigation of Vat/Sales tax/GST/Service Tax claim disputed by the company relating to the issue of applicability and classification for FY 2019-20 : Rs. 208768

(C) Litigation of Vat/Sales tax/GST/Service Tax claim disputed by the company relating to the issue of applicability and classification for FY 2017-18: Rs. 2678810

(D) The Company has imported Capital goods under the Export Promotion Capital Goods Scheme, of the Government of India, at concessional rates of duty on an undertaking to fulfil quantified exports against which remaining future obligations aggregates USD 16,48,15,108 /-. Non fulfilment of the balance of such future obligations, if any, entails options/rights to the Government to confiscate capital goods imported under the said licenses and other penalties under the above referred scheme. Minimum export obligation to be fulfilled by the Company under the said scheme by 31st March, 2020 has been complied with.

**Disclosure of contingent liabilities [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Contingent liability in foreign exchange [Member]	Contingent liability on disputed liabilities pending before court [Member]		Other contingent liabilities, others [Member]
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts
Estimated financial effect of contingent liabilities	(A) 968,61,14,070	(B) 35,87,150	(C) 81,18,650	(D) 326,32,50,400

**Footnotes**

(A) The Company has imported Capital goods under the Export Promotion Capital Goods Scheme, of the Government of India, at concessional rates of duty on an undertaking to fulfil quantified exports against which remaining future obligations aggregates USD 13,94,82,743/-. Non fulfilment of the balance of such future obligations, if any, entails options/rights to the Government to confiscate capital goods imported under the said licenses and other penalties under the above referred scheme.

(B) Related to Consumer Complaints: 3587150

(C) Related to Consumer Complaints

(D) The Company has furnished a bond for Rs. 3,26,32,50,400/- .

**Disclosure of contingent liabilities [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]
	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]	
Disclosure of contingent liabilities [Line items]	
Description of nature of obligation, contingent liabilities	Claims against the Company not acknowledged as debts
Estimated financial effect of contingent liabilities	(A) 327,91,50,400

**Footnotes**

(A) The Company has furnished a bond for Rs. 3,27,91,50,400/-

**Disclosure of other provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
Increase in existing provisions, other provisions	13,05,17,654	8,48,63,264		13,05,17,654
Total additional provisions, other provisions	13,05,17,654	8,48,63,264		13,05,17,654
Total changes in other provisions	13,05,17,654	8,48,63,264		13,05,17,654
Other provisions at end of period	45,39,50,216	32,34,32,562	23,85,69,298	45,39,50,216
Description of other provisions, others	Refer to child member	Refer to child member		Provision for Warranty/Replacement

**Disclosure of other provisions [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions [Abstract]		
Increase in existing provisions, other provisions		8,48,63,264
Total additional provisions, other provisions		8,48,63,264
Total changes in other provisions		8,48,63,264
Other provisions at end of period		32,34,32,562
Description of other provisions, others	Provision for Warranty/Replacement	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (96) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	The Company has furnished a bond for this amount.	The Company has furnished a bond for this amount.

## Textual information (96)

**Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]**

## CONTINGENT LIABILITIES AND COMMITMENTS

## i. Contingent Liabilities

Claims against the group not acknowledged as debts, comprise :

## Litigation

The group is involved in legal proceedings, both as plaintiff and as defendant. There are claims which the group does not

## a. believe to be of material nature, other than those described below.

Vat/Sales tax/GST/Service Tax claim disputed by the group relating to the issue of applicability and classification is under:

Particulars	01.04.2019- 31.03.2020	01.04.2018- 31.03.2019
for F.Y. 2019-20	2,08,768	
for F.Y. 2013-14 & 2014-15	47,84,828	-
for F.Y. 2017-18	-	26,78,810
c. Income tax disputed by the group relating to disallowance as under :		
Particulars	01.04.2019- 31.03.2020	01.04.2018- 31.03.2019
for A.Y. 2013-14	-	-
for A.Y. 2014-15	-	47,82,728
for A.Y. 2015-16	-	1,64,80,773
Total	-	2,12,63,501
d. Related to Consumer Complaints	35,87,150	81,18,650

It is not practicable for the group to estimate the timings of cash outflows, if any, in respect of the above pending resolution of the respective proceedings as it is determinable only on the receipts of judgements/decisions pending with the various forums/authorities.

## ii) The group does not expect any reimbursement in respect of the above contingent liabilities.

The group pending litigation pertaining to proceedings pending with Income Tax, Sales/ VAT/GST tax and other authorities. The group has reviewed all its pending litigations and proceedings and has adequately provided for where provision are required and disclosed as contingent liabilities where applicable, in its financial statements. The group does not expect the outcome of these proceedings to have a materially adverse effect on its financial results.

## e. The group has outstanding guarantees of as at 31st March, 2020 Rs. 27,00,00,000/ (Previous Year Rs.38,00,00,000/-) in respect of the loan facility given by the bank to the following parties

In favour of	Banker Name	01.04.2018- 31.03.2019	01.04.2018- 31.03.2019	Nature of Facility
Babaji Snacks Private Limited	Kotak Mahindra Bank	15,00,00,000	-	Corporate Guarantee for Term Loan
Babaji Snacks Private Limited	Kotak Mahindra			Corporate Guarantee for Working Capital

	Bank	12,00,00,000	-	Facilities - cash Credit
Haldiram Educational Society	HDFC Bank		- 38,00,00,000	Bank Guarantee
Total		27,00,00,000	38,00,00,000	

f. The Group has imported Capital goods under the Export Promotion Capital Goods Scheme, of the Government of India, at concessional rates of duty on an undertaking to fulfil quantified exports against which remaining future obligations aggregates USD 16,48,15,108 /-(Previous Year USD 13,94,82,743/-). Non fulfilment of the balance of such future obligations, if any, entails options/rights to the Government to confiscate capital goods imported under the said licenses and other penalties under the above referred scheme. Minimum export obligation to be fulfilled by the Company under the said scheme by 31st March, 2020 has been complied with.

g. Contingent liability on account of letters of credit issued by bank aggregating to Rs. 72,53,02,716/- (Previous Year Rs.9,86,66,111/-).

h. Contingent liability on account of Bank guarantees aggregating to Rs. 33,21,66,840/- (Previous Year 15,84,75,873/-). The Company has furnished a bond for Rs. 3,26,32,50,400/- (Previous Year Rs. 3,27,91,50,400/-).

ii. Commitments

a. Amount of contracts remaining to be executed on capital account and not provided for, to the extent of Rs. 1,92,42,48,951/- (net of advances) (Previous Year Rs. 1,64,06,36,183/-).

b. The group has foreign Currency exposure in option contract of USD 90,63,952.66.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]	Textual information (97) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 95.49	[INR/shares] 104.99
Total basic earnings (loss) per share	[INR/shares] 95.49	[INR/shares] 104.99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 95.49	[INR/shares] 104.99
Total diluted earnings (loss) per share	[INR/shares] 95.49	[INR/shares] 104.99
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] 3,30,96,574	[shares] 3,30,96,574

**Textual information (97)****Disclosure of earnings per share [Text Block]**

EARNINGS PER SHARE	(Amount in Rupees )	
Particular	As at March 31, 2020	As at March 31, 2019
Net Profit After Tax	3,16,04,22,574	3,45,09,13,491
Number of Shares outstanding at the end of the year	3,30,96,574	3,30,96,574
Earnings per Share		
Basic	95.49	104.27
Diluted	95.49	104.27

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No