

R & B INFRA PROJECT LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	R & B INFRA PROJECT LIMITED	
Corporate identity number	U45200MH2005PLC154006	
Permanent account number of entity	AAECM3616P	
Address of registered office of company	B-1 NEELA APARTMENTS.V. ROAD OPP MANDPESHWAR IND , ESTATE BORIVALI (W) , Mumbai , MAHARASHTRA , INDIA - 400092	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	17/12/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9954
Description of product or service category	CONSTRUCTION SERVICES
Turnover of product or service category	172,80,15,118
Highest turnover contributing product or service (ITC 8 digit) code	99542117
Description of product or service	Construction of roads, railways
Turnover of highest contributing product or service	172,80,15,118

[700600] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	AJAYPALSINGH	RATANSINGH
Middle name of director	RATANSINGH	MOTISINGH
Last name of director	RATHORE	RATHORE
Designation of director	Director	Managing Director
Director identification number of director	08803680	01774451
Date of signing board report	17/12/2021	17/12/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Construction
Description of main product/service	Construction of roads, railways
NIC code of product/service	9954
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	NIL
Disclosures relating to amount recommended to be paid as dividend	To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.
Details regarding energy conservation	The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.
Details regarding technology absorption	The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.
Details regarding foreign exchange earnings and outgo	The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.
Particulars of loans guarantee investment under section 186 [TextBlock]	The company has not granted any loans u/s. 186 of the companies Act, 2013.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	As attached
Date of board of directors' meeting in which board's report referred to under section 134 was approved	17/12/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As attached
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	

Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	R & B INFRA PROJECT LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.
Reappointment of independent directors as per section 149(10) [TextBlock]	The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (4) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (5) [See below]
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual information (6) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (7) [See below]
Disclosure of change in nature of business [TextBlock]	No change
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (8) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (9) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any Public deposits during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has neither accepted nor renewed any Public deposits during the year under review.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	NIL
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	NA
Disclosure of reasons if company fails to spend prescribed amount on CSR	Delay in implementation of plan
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (10) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To the Members,

Your Directors have pleasure in submitting their 16th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2021.

FINANCIAL RESULTS :

The Company's financial performance for the year under review alongwith previous year figures are given hereunder :

Particulars	Year ended	Year ended
	31.03.2021	31.03.2020
Revenue from Operations	1,72,80,15,118	1,41,94,57,706
Other Income	1,56,50,641	3,16,20,580
Gross Income	1,74,36,65,759	1,45,10,78,286
Profit Before interest, Depreciation & Tax	1,48,37,54,618	1,23,28,85,378
Less: Finance Cost	8,76,43,665	8,14,95,966
Less: Depreciation & Amortization Expense	4,06,25,194	3,91,12,448
Profit Before Tax	13,16,42,283	9,75,84,494
Less: Income Tax	3,31,72,454	2,45,29,122
Less: Deferred Tax	11,43,794	-
Profit After Tax	9,73,26,035	7,30,55,372

State of Company's affairs:

During the year under the review company had turnover of Rs. 1,72,80,15,118/- as compare to Rs. 1,41,94,57,709/- of previous year. Further the Net profit after tax of company during the year is Rs. 9,73,26,035/- as compared to the rs. 7,30,55,372 in previous year. Your Director as continuously looking for growth of the Company in future .

DIVIDEND:

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

The Company is engaged in contract business with government & semi government agencies. The director expects good future growth due to

favorable government policies for infrastructure projects.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

COMMENTS ON AUDITOR'S REPORT

The notes referred to in the Auditor Report are self-explanatory and they do not call for any further explanation as required under section 134 of the Companies Act, 2013.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors comprises of two directors. Both are executive directors. As on date of this report Board of Directors of the company is as follows:

Name of the Director	Category & Designation
Mr. Ratansingh M Rathore	Executive Director
Mr. Ajaypalsingh R Rathore	Executive Director

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence were very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The company has not granted any loans u/s. 186 of the companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS:

There was no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES :

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

The Company had -5 (FIVE) Board meetings during the financial year under review. Details of the same are as follows :

Sr No.	Date of Meeting	Board Strength	No. of Directors Presents
1	11/06/2020	2	2
2	04/08/2020	2	2
3	02/09/2020	2	2
4	23/12/2020	2	2
5	12/03/2021	2	2

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

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

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

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

the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.- Not applicable to Private Limited Company.
Internal financial control means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

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

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary or Associate Company. However following are Joint Ventures of the Company:

RBIPPL & Coastal Dredging Co

RBIPPL & Hydroair (R & B Infra Project Pvt. Ltd and Hydroair Tectonics Pvt. Ltd.

RBIPPL & SRCC R & B Infra Project Pvt. Ltd. And Shri Ram construction Company

RBIPPL & Wani

RBIPPL & LNA R & B Infra Projects Pvt Ltd and LNA Infraprojects Pvt. Ltd

RSJ R B infra Project Pvt. Ltd and Shree Shakti Enterprises and J.P. Enterprises

DEPOSITS:

The Company has neither accepted nor renewed any Public deposits during the year under review.

DIRECTORS:

There is no director to retire by rotation.

There are following changes in directors during the year:

Sr. No.	Name	Date of change in Designation	Nature of change
1	Ratansingh Motisingh Rathore	12.03.2021	Managing Director
2	SanjayKuwar Singh	25.08.2020	Cessation
3	SanjayKuwar Singh	18.03.2021	Director
4	Ajaypal Singh	25.08.2020	Director
5	Ajaypal Singh	18.03.2021	Cessation

DECLARATION OF INDEPENDENT DIRECTORS:

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

STATUTORY AUDITORS:

M/s. DGMS & CO, Chartered Accountants, were appointed as Statutory Auditors to fill in the Casual Vacancy for the F.Y. 2020-2021. The company has received a certificate from the Auditors to the said effect, and it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

Corporate Social Responsibility (CSR): 3

The provisions of section 135 of the Companies Act, 2013 and the rules framed thereunder are applicable to the Company for Financial year 2020-21. The company has framed CSR committee consisting of following two Director of the Company as member of the Committee. Further on recommendation of CSR Committee, the Board of Directors has adopted CSR policy of the Company.

Constitution of CSR Committee

Sr. No.	Name of Directors
1.	Mr. Ratansingh Rathore (DIN: 01774451)
2.	Mrs. Sanjayknver Rathore (DIN: 018027)

Company has to spend 2% of average of the net profit of the previous three years on CSR related activities. The CSR committee has identified few area to spend the specific amount or part of it, hence based on that the company had spent Partial amount Rs.10,21,600/-.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

SHARES:

The Company has not issued any shares during the year.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

R & B INFRA PRIVATE LIMITED

SD/-

Mr. Ratansingh Rathore

Director

DIN-01774451

Date: 17.12.2021

Place:Mumbai.

Textual information (2)

Description of state of companies affair

During the year under the review company had turnover of Rs. 1,72,80,15,118/- as compare to Rs. 1,41,94,57,709/- of previous year. Further the Net profit after tax of company during the year is Rs. 9,73,26,035/- as compared to the rs. 7,30,55,372 in previous year. Your Director as continuously looking for growth of the Company in future .

Textual information (3)

Disclosures in director's responsibility statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:— in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; the directors had prepared the annual accounts on a going concern basis; an the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.- Not applicable to Private Limited Company. Internal financial control means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (4)

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

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

Textual information (5)

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

The provisions of section 135 of the Companies Act, 2013 and the rules framed thereunder are applicable to the Company for Financial year 2020-21. The company has framed CSR committee consisting of following two Director of the Company as member of the Committee. Further on recommendation of CSR Committee, the Board of Directors has adopted CSR policy of the Company.

Constitution of CSR Committee

Sr. No.	Name of Directors
1.	Mr. Ratansingh Rathore (DIN: 01774451)
2.	Mrs. Sanjayknver Rathore (DIN: 018027)

Company has to spend 2% of average of the net profit of the previous three years on CSR related activities. The CSR committee has identified few area tp spend the specific amount or part of it, hence based on that he company had spent Partial amount Rs.10,21,600/-.

Textual information (6)

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [Text Block]

The Company does not have any Subsidiary or Associate Company. However following are Joint Ventures of the Company:

RBIPPL & Coastal Dredging Co

RBIPPL & Hydroair

RBIPPL & SRCC

RBIPPL & Wani

RBIPPL & LNA

RBIPPL & Hive

RSJ

Some of the JV's do not have any business for the period under review.

Textual information (7)

Disclosure of financial summary or highlights [Text Block]

Particulars	Year ended	Year ended
	31.03.2021	31.03.2020
Revenue from Operations	1,72,80,15,118	1,41,94,57,706
Other Income	1,56,50,641	3,16,20,580
Gross Income	1,74,36,65,759	1,45,10,78,286
Profit Before interest, Depreciation & Tax	1,48,37,54,618	1,23,28,85,378
Less: Finance Cost	8,76,43,665	8,14,95,966
Less: Depreciation & Amortization Expense	4,06,25,194	3,91,12,448
Profit Before Tax	13,16,42,283	9,75,84,494
Less: Income Tax	3,31,72,454	2,45,29,122
Less: Deferred Tax	11,43,794	-
Profit After Tax	9,73,26,035	7,30,55,372

Textual information (8)

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

There is no director to retire by rotation.

There are following changes in directors during the year:

Sr. No.	Name	Date of change in Designation	Nature of change
1	Ratansingh Motisingh Rathore	12.03.2021	Managing Director
2	SanjayKuwar Singh	25.08.2020	Cessation
3	SanjayKuwar Singh	18.03.2021	Director
4	Ajaypal Singh	25.08.2020	Director
5	Ajaypal Singh	18.03.2021	Cessation

Textual information (9)

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

The Company does not have any Subsidiary or Associate Company. However following are Joint Ventures of the Company:

RBIPPL & Coastal Dredging Co

RBIPPL & Hydroair

RBIPPL & SRCC

RBIPPL & Wani

RBIPPL & LNA

RBIPPL & Hive

RSJ

Some of the JV's do not have any business for the period under review.

Textual information (10)

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

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	AJAYPALSINGH	RATANSINGH
Middle name of director	RATANSINGH	MOTISINGH
Last name of director	RATHORE	RATHORE
Designation of director	Director	Managing Director
Director identification number of director	08803680	01774451
Date of signing of financial statements by director	17/12/2021	17/12/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (1) [See below]	
Disclosure in auditors report relating to inventories	Textual information (12) [See below]	
Disclosure in auditors report relating to loans		Textual information (13) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	4. In respect of Investment made by the Company: a) The Company has complied with the provisions of section 185 and section 186.	
Disclosure in auditors report relating to deposits accepted		Textual information (14) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (15) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (16) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (17) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (18) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (19) [See below]	
Disclosure in auditors report relating to managerial remuneration		Textual information (20) [See below]
Disclosure in auditors report relating to Nidhi Company		13. In our opinion company is not a Nidhi company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (21) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (22) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (23) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		17. In our opinion and according to the information and explanations given to us, The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	DGMS & Co.
Name of auditor signing report	D O S H I SHASHANK PRAVINCHANDRA
Firms registration number of audit firm	112187W
Membership number of auditor	108456
Address of auditors	B 15/16, B Wing Shree Siddhivinayak plaza, Andherui W e s t Mumbai-400053
Permanent account number of auditor or auditor's firm	AAEFS6545M
SRN of form ADT-1	T77061836
Date of signing audit report by auditors	17/12/2021
Date of signing of balance sheet by auditors	17/12/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (24) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (11)**Disclosure in auditors report relating to fixed assets**

• The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information. • According to explanation provided to us the company has carried out physical verification of fixed assets, which in our opinion appears to be reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification • According to the information, explanations and records given to us, we report that the Company does not hold any Immovable Property

Textual information (12)**Disclosure in auditors report relating to inventories**

• According to the information's and explanation given to us, Physical verification of inventory has been conducted, at reasonable intervals by the management. Stock not in possession of the Company are not physically verified by the Company, however management has provided verification certificate by the third party. • In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business. • The Company has maintained proper records of inventories. As per records provided to us, there was no material discrepancies noticed on physical verification of inventories as compared to the book records, having regards to the size of the operations of the company.

Textual information (13)**Disclosure in auditors report relating to loans**

3. Since, the Company has not granted any Loans to parties covered in in the register maintained under Section 189 of the Companies Act, 2013, the clause (iii) of paragraph 3 of the Order is not applicable to the Company.

Textual information (14)

Disclosure in auditors report relating to deposits accepted

5. According to the information and explanations given to us, the Company has not accepted any deposits within the meaning of provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Therefore, the clause (v) of paragraph 3 of the Order is not applicable to the Company.

Textual information (15)

Disclosure in auditors report relating to maintenance of cost records

6. To the best of our knowledge and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub section (1) of Section 148 of the Act in respect of the activities undertaken by the Company.

Textual information (16)

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

1. According to the records examined by us, the Company has regularly deposited, undisputed statutory dues including Direct Taxes, Indirect Taxes and any other statutory dues with appropriate authorities and there were no outstanding dues as at 31st March 2021 for a period of more than six months from the date they became payable. According to the information and explanations given to us, there are dues of Direct or Indirect Taxes on account of any dispute, which have not been deposited. Name of Statute Nature of the Dues Amount F. Y. to which the amount relates Forum where dispute is pending Income tax GST Blocked credit Rs. 86,86,814 FY 2019-20 GST Investigation Wing (Mumbai) VAT/Sales Tax Mismatch in input credit Rs. 6998398 (Principal Rs. 2871344 & Interest Rs.4127054) FY 2015-16 Sales Tax Appeal Mismatch in input credit Rs. 24165727 (Principal Rs. 12246146 & Interest Rs. 11919581) FY 2016-17 Sales Tax Appeal

Textual information (17)

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

8. In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.

Textual information (18)

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

9. The company has not raised money by way of initial public offer or further public offer (including debt instruments) or term Loan and hence clause (ix) of paragraph 3 of the Order is not applicable to the Company.

Textual information (19)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

10. Based on the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

Textual information (20)

Disclosure in auditors report relating to managerial remuneration

12. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.

Textual information (21)

Disclosure in auditors report relating to transactions with related parties

14. In our opinion and according to the information and explanations given to us, in respect of transactions with related parties: Section 177 of the Act is not applicable to the Company. Company is in compliance with the section 188 of the Act and details have been disclosed in the financial statements etc., as required by the applicable accounting standards.

Textual information (22)

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

15. In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of Shares or fully or partly convertible debentures during the year and hence clause (xiv) of paragraph 3 of the Order is not applicable to the company.

Textual information (23)

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

16. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transaction with the directors or persons connected with him and covered under section 192 of the Act. Hence, clause (xv) of the paragraph 3 of the Order is not applicable to the Company.

Textual information (24)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of R & B Infra Project Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of R & B Infra Project Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2021, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2021, its Profit including Other Comprehensive Income and its Cash flows, and the Statement of Changes in 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, are not applicable to the Company as it is an unlisted company.

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears, to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the Financial Position, Financial Performance including Other Comprehensive Income, Cash Flows and the Statement Of Changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of the appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of

adequate internal financial controls, that we are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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, but not for the purpose of expressing an opinion on whether company has in place an adequate internal financial control system over financial reporting 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.

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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

In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of written representations received from the directors as on 31st March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021 from being appointed as a director in terms of section 164(2) of the Act.

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of

such controls, refer to our separate Report in “Annexure B”.

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

The Company does not have any pending litigations on its financial position in its financial statement ;

The Company did not have any material foreseeable losses on long-term contracts including derivative contracts that require provision under any law or accounting standards for which there were any material foreseeable losses; and

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

For DGMS & Co

Chartered Accountants

FRN: 0112187W

Shashank Doshi

Partner

M. no: 108456

UDIN: 22108456ACECON4491

Date: 17/12/2021

Place: Mumbai

R & B Infra Private Limited

FY 2020-21

“Annexure A” to Independent Auditors’ Report referred to in Paragraph 1 under the heading of “Report on other legal and regulatory requirements” of our report of even date.

In respect of its Fixed Assets:

The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.

According to explanation provided to us the company has carried out physical verification of fixed assets, which in our opinion appears to be reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification

According to the information, explanations and records given to us, we report that the Company does not hold any Immovable Property

In respect of its Inventories

According to the information’s and explanation given to us, Physical verification of inventory has been conducted, at reasonable intervals by the management. Stock not in possession of the Company are not physically verified by the Company, however management has provided verification certificate by the third party.

In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.

The Company has maintained proper records of inventories. As per records provided to us, there was no material discrepancies noticed on physical verification of inventories as compared to the book records, having regards to the size of the operations of the company.

Since, the Company has not granted any Loans to parties covered in in the register maintained under Section 189 of the Companies Act, 2013, the clause (iii) of paragraph 3 of the Order is not applicable to the Company.

In respect of Investment made by the Company: a) The Company has complied with the provisions of section 185 and section 186.

According to the information and explanations given to us, the Company has not accepted any deposits within the meaning of provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Therefore, the clause (v) of paragraph 3 of the Order is not applicable to the Company.

To the best of our knowledge and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub section (1) of Section 148 of the Act in respect of the activities undertaken by the Company.

According to the records examined by us, the Company has regularly deposited, undisputed statutory dues including Direct Taxes, Indirect Taxes and any other statutory dues with appropriate authorities and there were no outstanding dues as at 31st March 2021 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there are dues of Direct or Indirect Taxes on account of any dispute, which have not been deposited.

Name of Statue

Nature of the Dues

Amount

F. Y. to which the amount relates

Forum where dispute is pending

Income tax

GST

Blocked credit

Rs. 86,86,814

FY 2019-20

GST Investigation Wing (Mumbai)

VAT/Sales Tax

Mismatch in input credit

Rs. 6998398

(Principal Rs. 2871344 & Interest Rs.4127054)

FY 2015-16

Sales Tax Appeal

Mismatch in input credit

Rs. 24165727

(Principal Rs. 12246146 & Interest Rs. 11919581)

FY 2016-17

Sales Tax Appeal

In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.

The company has not raised money by way of initial public offer or further public offer (including debt instruments) or term Loan and hence clause (ix) of paragraph 3 of the Order is not applicable to the Company.

Based on the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

Based on the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per

information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.

In our opinion company is not a Nidhi company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the company.

In our opinion and according to the information and explanations given to us, in respect of transactions with related parties:

Section 177 of the Act is not applicable to the Company.

Company is in compliance with the section 188 of the Act and details have been disclosed in the financial statements etc., as required by the applicable accounting standards.

In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of Shares or fully or partly convertible debentures during the year and hence clause (xiv) of paragraph 3 of the Order is not applicable to the company.

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transaction with the directors or persons connected with him and covered under section 192 of the Act. Hence, clause (xv) of the paragraph 3 of the Order is not applicable to the Company.

In our opinion and according to the information and explanations given to us, The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For DGMS & Co

Chartered Accountants

FRN: 0112187W

Shashank Doshi

Partner

M. no: 108456

UDIN: 22108456ACECON4491

Date: 17/12/2021

Place: Mumbai

“Annexure B” to Independent Auditors’ Report referred to in paragraph 2(f) under the heading “Report on other legal and regulatory requirements” 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 Control over financial reporting of R & B Infra Private Limited (“the company”) as of 31st March 2021, in conjunction with our audit of the financial statements of the Company for the year then ended.

Management Responsibility for the Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively

for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, considering nature of business, size of operations and organizational structure of the entity, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2021 based on the Internal Control over Financial reporting criteria established by the Company considering the essential components of Internal Control stated in the Guidance Note on Audit of Internal Financial Controls over Financial reporting issued by the ICAI.

For D G M S & Co.

Chartered Accountants

FRN: 0112187W

Shashank P Doshi

Partner

M. No :108456

UDIN: 22108456ACECON4491

Date: 17/12/2021

Place: Mumbai

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	22,58,80,316	26,51,26,196	
Investment property	1,61,23,159	1,71,23,159	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	5,88,68,781	7,13,72,830	
Trade receivables, non-current	23,01,184	23,01,184	
Loans, non-current	0	0	
Other non-current financial assets	32,76,71,437	33,34,99,882	
Total non-current financial assets	38,88,41,402	40,71,73,896	
Total non-current assets	63,08,44,877	68,94,23,251	
Current assets [Abstract]			
Inventories	61,88,11,498	70,73,29,265	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	37,42,67,472	29,87,14,068	
Cash and cash equivalents	12,55,76,876	13,18,48,598	
Loans, current	55,62,708	70,80,421	
Total current financial assets	50,54,07,056	43,76,43,087	
Other current assets	26,54,41,327	21,77,15,746	
Total current assets	138,96,59,881	136,26,88,098	
Total assets	202,05,04,758	205,21,11,349	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	2,95,01,100	2,95,01,100	2,95,01,100
Other equity	79,18,97,799	69,45,71,765	
Total equity attributable to owners of parent	82,13,98,899	72,40,72,865	
Non controlling interest	0	0	
Total equity	82,13,98,899	72,40,72,865	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	22,79,44,896	33,17,87,992	
Other non-current financial liabilities	13,62,19,527	12,02,70,156	
Total non-current financial liabilities	36,41,64,423	45,20,58,148	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	11,43,794	0	
Total non-current liabilities	36,53,08,217	45,20,58,148	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	44,65,66,794	44,39,07,370	
Trade payables, current	30,10,65,155	38,69,33,920	
Total current financial liabilities	74,76,31,949	83,08,41,290	
Other current liabilities	5,10,21,746	4,51,39,046	
Provisions, current	3,51,43,947	0	
Total current liabilities	83,37,97,642	87,59,80,336	
Total liabilities	119,91,05,859	132,80,38,484	
Total equity and liabilities	202,05,04,758	205,21,11,349	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 32.99	[INR/shares] 24.76
Total basic earnings (loss) per share	[INR/shares] 32.99	[INR/shares] 24.76
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 32.99	[INR/shares] 24.76
Total diluted earnings (loss) per share	[INR/shares] 32.99	[INR/shares] 24.76

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	172,80,15,118	141,94,57,706
Other income	1,56,50,641	3,16,20,580
Total income	174,36,65,759	145,10,78,286
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	30,35,24,819	48,12,61,175
Changes in inventories of finished goods, work-in-progress and stock-in-trade	8,85,17,767	-11,71,93,539
Employee benefit expense	23,92,63,104	21,19,56,402
Finance costs	8,76,43,665	8,14,95,966
Depreciation, depletion and amortisation expense	4,06,25,194	3,91,12,448
Other expenses	85,24,48,927	65,68,61,340
Total expenses	161,20,23,476	135,34,93,792
Profit before exceptional items and tax	13,16,42,283	9,75,84,494
Total profit before tax	13,16,42,283	9,75,84,494
Tax expense [Abstract]		
Current tax	3,31,72,454	2,45,29,122
Deferred tax	11,43,794	0
Total tax expense	3,43,16,248	2,45,29,122
Total profit (loss) for period from continuing operations	9,73,26,035	7,30,55,372
Total profit (loss) for period	9,73,26,035	7,30,55,372
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	9,73,26,035	7,30,55,372
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	9,73,26,035	7,30,55,372
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	9,73,26,035	7,30,55,372		9,73,26,035
Total comprehensive income	9,73,26,035	7,30,55,372		9,73,26,035
Other changes in equity [Abstract]				
Other changes in equity, others	-1	0		-1
Total other changes in equity	-1	0		-1
Total increase (decrease) in equity	9,73,26,034	7,30,55,372		9,73,26,034
Other equity at end of period	79,18,97,799	69,45,71,765	62,15,16,393	79,18,97,799

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	7,30,55,372		9,73,26,035	7,30,55,372
Total comprehensive income	7,30,55,372		9,73,26,035	7,30,55,372
Other changes in equity [Abstract]				
Other changes in equity, others	0		-1	0
Total other changes in equity	0		-1	0
Total increase (decrease) in equity	7,30,55,372		9,73,26,034	7,30,55,372
Other equity at end of period	69,45,71,765	62,15,16,393	79,18,97,799	69,45,71,765

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	62,15,16,393	30,00,77,500	30,00,77,500	30,00,77,500

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	9,73,26,035	7,30,55,372		9,73,26,035
Total comprehensive income	9,73,26,035	7,30,55,372		9,73,26,035
Other changes in equity [Abstract]				
Other changes in equity, others	-1	0		-1
Total other changes in equity	-1	0		-1
Total increase (decrease) in equity	9,73,26,034	7,30,55,372		9,73,26,034
Other equity at end of period	49,18,20,299	39,44,94,265	32,14,38,893	49,18,20,299

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	7,30,55,372	
Total comprehensive income	7,30,55,372	
Other changes in equity [Abstract]		
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	7,30,55,372	
Other equity at end of period	39,44,94,265	32,14,38,893

[310000] Cash flow statement,direct

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	No	No

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (25) [See below]

Textual information (25)

Disclosure of significant accounting policies [Text Block]

"Note :- 1.

Significant Accounting Policies and Notes to Accounts forming part of financial Statement for year ended March 31, 2021."

Nature of Operations

"R&B Infra Project Ltd.(the Company) is a company limited by shares domiciled in India, incorporated under the provisions of Companies Act, 2013. Its registered office is situated at B-1, Neela Apartment, Opposite Mandpeshwar Ind. Estate, S.V.P Road, Borivali(W), Mumbai-400092.

The Company is engaged in Business of developers, builders, contractors developers, construction, erectors of building, houses apartment, structure for residential offices, industrial, insitutional or commercial use, as developers of housing scheme, township, holiday resorts hotels and in particulars in preparing of building sites, construction, repairing, erecting, altering, improving, enlarging, developing, decorating, furnishing and maintaining of structure, flats, houses and also carry the work of building erecting and constructing structures, building, houses or shed including RCC works and other fixture on lands and/or building, to convert and appropriate such land in to and for roads, street, squares, gardens and other convenience and to make build or construct surface metal or otherwise repair roads and carry on business of builders, constructors, contractors and road repairers and of laying out, designing, constructing or building of all kinds of dams, bands, canals, bridges, ports, Skywalk projects, and irrigation works including building and construction of power houses or power stations.

The Financial statements were approved for issuance by the Company's Director."

Summary of the significant accounting policies

(a) Basis of Preparation

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

"The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures."

(b) Use of estimates

"The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.

"

(c) Current versus Non-Current classification

All assets and liabilities have been classified as Current or Non Current as per the Company's normal operation cycle i.e. twelve months and other criteria set out in the Schedule III of the Act.

(d) Property, plant and equipment (PP&E)

Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

(e) Impairment of non-financial assets

At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.

(f) Investments

"Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financial statements. Provision for diminution is made ,if of permanent nature.

None of the investments are classified as current investments. All other investments are property and covered in Investment property head. "

(g) Inventories

"Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it.

The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition."

(h) Cash and cash equivalents

"Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value."

(i) 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 a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. "

(j) 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 a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liability is disclosed in the case of: -

- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation

-a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote. "

(k) Financial assets & liabilities

"

(i) Financial assets

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded

in profit or loss or other comprehensive income.

For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other

comprehensive income.

Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

"

"Subsequent measurement

After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at:

i) fair value (either through other comprehensive income or through profit or loss) or,

ii) amortized cost

Measured at amortized cost:

Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss."

"Measured at fair value through other comprehensive income (FVOCI):

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss."

"Measured at fair value through profit or loss (FVTPL):

A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss."

"Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:"

"A financial asset is de-recognized only when

- i) The Company has transferred the rights to receive cash flows from the financial asset or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset."

"(ii) Financial liabilities

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.

Subsequent measurement

Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair

value recognized in Profit and Loss.

De-recognition

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

"Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is reported 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. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency

or bankruptcy of the Company or the counterparty."

"The company has defined its financial assets and liabilities below:.

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Trade Payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

Trade Receivables

These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period."

(l) Revenue recognition

"Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made."

(m) Depreciation and Amortisation

"

Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.

The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting

period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

Plant & Machinery 8 Years

Office Equipment 5 Years

Furniture & Fixture 10 Years"

(n) Leases

Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.

(o) Income taxes

"The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.

Deferred Taxes

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered."

(p) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

(q) Employee benefits

"The Company operates the following post-employment schemes:

B. Defined contribution Plan - Provident Fund of few employees at Branch office.

Defined Contribution Plans

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.

"

(r) Earnings per share

"Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored."

(s) Statement of Cashflow:

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.

(t) Segment Reporting Policies:

"The Company is operating in development of infrastructure facilities on Engineering Procurement and

Construction basis (EPC) and undertakes contract from various Government and other parties . Segments have been identified and reported taking into account nature of services. The accounting policy adopted for Segment Reporting are in line with Company's accounting policy."

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (28) [See below]	

Textual information (26)

Statement of Ind AS compliance [Text Block]

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

"The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures."

Textual information (27)

Statement of Ind AS compliance [Text Block]

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

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The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures."

Textual information (28)

Disclosure of significant accounting policies [Text Block]

"Note :- 1.

Significant Accounting Policies and Notes to Accounts forming part of financial Statement for year ended March 31, 2021."

Nature of Operations

"R&B Infra Project Ltd.(the Company) is a company limited by shares domiciled in India, incorporated under the provisions of Companies Act, 2013. Its registered office is situated at B-1, Neela Apartment, Opposite Mandpeshwar Ind. Estate, S.V.P Road, Borivali(W), Mumbai-400092.

The Company is engaged in Business of developers, builders, contractors developers, construction, erectors of building, houses apartment, structure for residential offices, industrial, insitutional or commercial use, as developers of housing scheme, township, holiday resorts hotels and in particulars in preparing of building sites, construction, repairing, erecting, altering, improving, enlarging, developing, decorating, furnishing and maintaining of structure, flats, houses and also carry the work of building erecting and constructing structures, building, houses or shed including RCC works and other fixture on lands and/or building, to convert and appropriate such land in to and for roads, street, squares, gardens and other convenience and to make build or construct surface metal or otherwise repair roads and carry on business of builders, constructors, contractors and road repairers and of laying out, designing, constructing or building of all kinds of dams, bands, canals, bridges, ports, Skywalk projects, and irrigation works including building and construction of power houses or power stations.

The Financial statements were approved for issuance by the Company's Director."

Summary of the significant accounting policies

(a) Basis of Preparation

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

"The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures."

(b) Use of estimates

"The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.

"

(c) Current versus Non-Current classification

All assets and liabilities have been classified as Current or Non Current as per the Company's normal operation cycle i.e. twelve months and other criteria set out in the Schedule III of the Act.

(d) Property, plant and equipment (PP&E)

Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

(e) Impairment of non-financial assets

At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.

(f) Investments

"Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financial statements. Provision for diminution is made ,if of permanent nature.

None of the investments are classified as current investments. All other investments are property and covered in Investment property head. "

(g) Inventories

"Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it.

The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition."

(h) Cash and cash equivalents

"Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value."

(i) 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 a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. "

(j) 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 a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liability is disclosed in the case of: -

- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation

-a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote. "

(k) Financial assets & liabilities

"

(i) Financial assets

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded

in profit or loss or other comprehensive income.

For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other

comprehensive income.

Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

"

"Subsequent measurement

After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at:

i) fair value (either through other comprehensive income or through profit or loss) or,

ii) amortized cost

Measured at amortized cost:

Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss."

"Measured at fair value through other comprehensive income (FVOCI):

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss."

"Measured at fair value through profit or loss (FVTPL):

A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss."

"Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition."

"A financial asset is de-recognized only when

- i) The Company has transferred the rights to receive cash flows from the financial asset or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset."

"(ii) Financial liabilities

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.

Subsequent measurement

Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair

value recognized in Profit and Loss.

De-recognition

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

"Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is reported 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. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency

or bankruptcy of the Company or the counterparty."

"The company has defined its financial assets and liabilities below:.

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Trade Payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

Trade Receivables

These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period."

(l) Revenue recognition

"Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made."

(m) Depreciation and Amortisation

"

Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.

The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting

period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

Plant & Machinery 8 Years

Office Equipment 5 Years

Furniture & Fixture 10 Years"

(n) Leases

Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.

(o) Income taxes

"The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.

Deferred Taxes

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered."

(p) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

(q) Employee benefits

"The Company operates the following post-employment schemes:

B. Defined contribution Plan - Provident Fund of few employees at Branch office.

Defined Contribution Plans

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.

"

(r) Earnings per share

"Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored."

(s) Statement of Cashflow:

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.

(t) Segment Reporting Policies:

"The Company is operating in development of infrastructure facilities on Engineering Procurement and

Construction basis (EPC) and undertakes contract from various Government and other parties . Segments have been identified and reported taking into account nature of services. The accounting policy adopted for Segment Reporting are in line with Company's accounting policy."

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

Unless otherwise specified, all monetary values are in INR

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

[400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	8	8	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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10	10	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	8	8
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]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013	A S P E R SCHEDULE II OF THE COMPANIES ACT, 2013
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3	3
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			31,74,112	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			77,23,220	
Total disposals and retirements, property, plant and equipment			77,23,220	
Total increase (decrease) in property, plant and equipment			-45,49,108	0
Property, plant and equipment at end of period	22,58,80,316	26,51,26,196	36,40,16,139	36,85,65,247

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		4,06,25,194		
Total Depreciation property plant and equipment		4,06,25,194		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		59,28,422		
Total disposals and retirements, property, plant and equipment		59,28,422		
Total increase (decrease) in property, plant and equipment		3,46,96,772	0	
Property, plant and equipment at end of period	36,85,65,247	13,81,35,823	10,34,39,051	10,34,39,051

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	12,53,050			12,53,050
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-85,49,282			
Total Depreciation property plant and equipment	-85,49,282			
Total increase (decrease) in property, plant and equipment	-72,96,232	0		12,53,050
Property, plant and equipment at end of period	4,39,19,752	5,12,15,984	5,12,15,984	8,41,23,930

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]	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			85,49,282	
Total Depreciation property plant and equipment			85,49,282	
Total increase (decrease) in property, plant and equipment	0		85,49,282	0
Property, plant and equipment at end of period	8,28,70,880	8,28,70,880	4,02,04,178	3,16,54,896

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		12,53,050		
Total increase (decrease) in property, plant and equipment		12,53,050	0	
Property, plant and equipment at end of period	3,16,54,896	8,41,23,930	8,28,70,880	8,28,70,880

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]	Plant and equipment [Member]			Factory equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				12,53,050
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	85,49,282			-85,49,282
Total Depreciation property plant and equipment	85,49,282			-85,49,282
Total increase (decrease) in property, plant and equipment	85,49,282	0		-72,96,232
Property, plant and equipment at end of period	4,02,04,178	3,16,54,896	3,16,54,896	4,39,19,752

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]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			12,53,050	
Total increase (decrease) in property, plant and equipment	0		12,53,050	0
Property, plant and equipment at end of period	5,12,15,984	5,12,15,984	8,41,23,930	8,28,70,880

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]	Factory equipments [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2019	Accumulated depreciation and impairment [Member]	
				01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		85,49,282		
	Total Depreciation property plant and equipment		85,49,282		
	Total increase (decrease) in property, plant and equipment		85,49,282	0	
	Property, plant and equipment at end of period	8,28,70,880	4,02,04,178	3,16,54,896	3,16,54,896

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]	Factory equipments [Member]				
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]			
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Additions other than through business combinations, property, plant and equipment	12,53,050			12,53,050
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss	-85,49,282			
	Total Depreciation property plant and equipment	-85,49,282			
	Total increase (decrease) in property, plant and equipment	-72,96,232	0		12,53,050
	Property, plant and equipment at end of period	4,39,19,752	5,12,15,984	5,12,15,984	8,41,23,930

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]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			85,49,282	
Total Depreciation property plant and equipment			85,49,282	
Total increase (decrease) in property, plant and equipment	0		85,49,282	0
Property, plant and equipment at end of period	8,28,70,880	8,28,70,880	4,02,04,178	3,16,54,896

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]	Factory equipments [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2,64,664		
Total Depreciation property plant and equipment		-2,64,664		
Total increase (decrease) in property, plant and equipment		-2,64,664	0	
Property, plant and equipment at end of period	3,16,54,896	6,86,721	9,51,385	9,51,385

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2,64,664
Total Depreciation property plant and equipment				2,64,664
Total increase (decrease) in property, plant and equipment	0	0		2,64,664
Property, plant and equipment at end of period	29,10,773	29,10,773	29,10,773	22,24,052

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-2,64,664	
Total Depreciation property plant and equipment			-2,64,664	
Total increase (decrease) in property, plant and equipment	0		-2,64,664	0
Property, plant and equipment at end of period	19,59,388	19,59,388	6,86,721	9,51,385

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	9,51,385	29,10,773	29,10,773	29,10,773

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]	Furniture and fixtures [Member]			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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				17,68,002
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,64,664			-3,10,26,410
Total Depreciation property plant and equipment	2,64,664			-3,10,26,410
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				17,94,798
Total disposals and retirements, property, plant and equipment				17,94,798
Total increase (decrease) in property, plant and equipment	2,64,664	0		-3,10,53,206
Property, plant and equipment at end of period	22,24,052	19,59,388	19,59,388	18,01,07,571

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]	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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			17,68,002	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			77,23,220	
Total disposals and retirements, property, plant and equipment			77,23,220	
Total increase (decrease) in property, plant and equipment	0		-59,55,218	0
Property, plant and equipment at end of period	21,11,60,777	21,11,60,777	27,07,18,215	27,66,73,433

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]	Vehicles [Member]				
	Gross carrying amount [Member]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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			3,10,26,410		
Total Depreciation property plant and equipment			3,10,26,410		
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			59,28,422		
Total disposals and retirements, property, plant and equipment			59,28,422		
Total increase (decrease) in property, plant and equipment			2,50,97,988	0	
Property, plant and equipment at end of period	27,66,73,433	9,06,10,644	6,55,12,656	6,55,12,656	

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17,68,002			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3,10,26,410
Total Depreciation property plant and equipment				3,10,26,410
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	77,23,220			59,28,422
Total disposals and retirements, property, plant and equipment	77,23,220			59,28,422
Total increase (decrease) in property, plant and equipment	-59,55,218	0		2,50,97,988
Property, plant and equipment at end of period	27,07,18,215	27,66,73,433	27,66,73,433	9,06,10,644

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]	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	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			17,68,002	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-3,10,26,410	
Total Depreciation property plant and equipment			-3,10,26,410	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			17,94,798	
Total disposals and retirements, property, plant and equipment			17,94,798	
Total increase (decrease) in property, plant and equipment	0		-3,10,53,206	0
Property, plant and equipment at end of period	6,55,12,656	6,55,12,656	18,01,07,571	21,11,60,777

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		17,68,002		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		77,23,220		
Total disposals and retirements, property, plant and equipment		77,23,220		
Total increase (decrease) in property, plant and equipment		-59,55,218	0	
Property, plant and equipment at end of period	21,11,60,777	27,07,18,215	27,66,73,433	27,66,73,433

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]	Motor vehicles [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				17,68,002
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,10,26,410			-3,10,26,410
Total Depreciation property plant and equipment	3,10,26,410			-3,10,26,410
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	59,28,422			17,94,798
Total disposals and retirements, property, plant and equipment	59,28,422			17,94,798
Total increase (decrease) in property, plant and equipment	2,50,97,988	0		-3,10,53,206
Property, plant and equipment at end of period	9,06,10,644	6,55,12,656	6,55,12,656	18,01,07,571

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]	Motor vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			17,68,002	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			77,23,220	
Total disposals and retirements, property, plant and equipment			77,23,220	
Total increase (decrease) in property, plant and equipment	0		-59,55,218	0
Property, plant and equipment at end of period	21,11,60,777	21,11,60,777	27,07,18,215	27,66,73,433

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]	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]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3,10,26,410		
Total Depreciation property plant and equipment		3,10,26,410		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		59,28,422		
Total disposals and retirements, property, plant and equipment		59,28,422		
Total increase (decrease) in property, plant and equipment		2,50,97,988	0	
Property, plant and equipment at end of period	27,66,73,433	9,06,10,644	6,55,12,656	6,55,12,656

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3,08,898			
Total Depreciation property plant and equipment	-3,08,898			
Total increase (decrease) in property, plant and equipment	-3,08,898	0		0
Property, plant and equipment at end of period	4,80,528	7,89,426	7,89,426	30,19,938

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]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3,08,898	
Total Depreciation property plant and equipment			3,08,898	
Total increase (decrease) in property, plant and equipment	0		3,08,898	0
Property, plant and equipment at end of period	30,19,938	30,19,938	25,39,410	22,30,512

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]	Office equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3,08,898		
Total Depreciation property plant and equipment		-3,08,898		
Total increase (decrease) in property, plant and equipment		-3,08,898	0	
Property, plant and equipment at end of period	22,30,512	4,80,528	7,89,426	7,89,426

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3,08,898
Total Depreciation property plant and equipment				3,08,898
Total increase (decrease) in property, plant and equipment	0	0		3,08,898
Property, plant and equipment at end of period	30,19,938	30,19,938	30,19,938	25,39,410

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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,53,060	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-4,75,940	
Total Depreciation property plant and equipment			-4,75,940	
Total increase (decrease) in property, plant and equipment	0		-3,22,880	0
Property, plant and equipment at end of period	22,30,512	22,30,512	6,85,744	10,08,624

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,53,060		
Total increase (decrease) in property, plant and equipment		1,53,060	0	
Property, plant and equipment at end of period	10,08,624	32,43,283	30,90,223	30,90,223

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,53,060
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4,75,940			-4,75,940
Total Depreciation property plant and equipment	4,75,940			-4,75,940
Total increase (decrease) in property, plant and equipment	4,75,940	0		-3,22,880
Property, plant and equipment at end of period	25,57,539	20,81,599	20,81,599	6,85,744

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]	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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,53,060	
Total increase (decrease) in property, plant and equipment	0		1,53,060	0
Property, plant and equipment at end of period	10,08,624	10,08,624	32,43,283	30,90,223

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]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		4,75,940		
Total Depreciation property plant and equipment		4,75,940		
Total increase (decrease) in property, plant and equipment		4,75,940	0	
Property, plant and equipment at end of period	30,90,223	25,57,539	20,81,599	20,81,599

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

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

[400700] Notes - Investment property**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]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]			
Disclosure of detailed information about investment property [Line items]			
Nature of investment property	Land & pLot	Land & Plot	
Reconciliation of changes in investment property [Abstract]			
Changes in investment property [Abstract]			
Increase (decrease) through net exchange differences, investment property	-10,00,000		
Total increase (decrease) in investment property	-10,00,000	0	
Investment property at end of period	1,61,23,159	1,71,23,159	1,71,23,159

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
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]	
	31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	38,21,31,364	30,80,95,673	55,62,708	70,80,421
Financial assets, at fair value	38,21,31,364	30,80,95,673	55,62,708	70,80,421

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	55,62,708	70,80,421	37,65,68,656	30,10,15,252
Financial assets, at fair value	55,62,708	70,80,421	37,65,68,656	30,10,15,252

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Trade receivables [Member]		Financial assets at fair value, class [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	37,65,68,656	30,10,15,252	18,44,45,657	20,32,21,428
Financial assets, at fair value	37,65,68,656	30,10,15,252	18,44,45,657	20,32,21,428
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member
Description of other financial assets at fair value class			Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,88,68,781	7,13,72,830	5,88,68,781	7,13,72,830
Financial assets, at fair value	5,88,68,781	7,13,72,830	5,88,68,781	7,13,72,830

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 [Member]		Other financial assets at fair value class 1 [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,55,76,876	13,18,48,598	12,55,76,876	13,18,48,598
Financial assets, at fair value	12,55,76,876	13,18,48,598	12,55,76,876	13,18,48,598
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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]	
	Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	12,55,76,876	13,18,48,598
Financial assets, at fair value	12,55,76,876	13,18,48,598
Description of other financial assets at amortised cost class	Cash and Cash Equivalents	Cash and Cash equivalents
Description of other financial assets at fair value class	Cash and Cash Equivalents	Cash and Cash equivalents

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	101,07,20,792	116,26,29,281	101,07,20,792	116,26,29,281
Financial liabilities, at fair value	101,07,20,792	116,26,29,281	101,07,20,792	116,26,29,281

[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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	1,000	1,08,01,000	5,88,67,781	6,05,71,830
Name of body corporate in whom investment has been made	Shares & Debentures	Shares & Debentures	Joint Venture	Joint Venture
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	5,88,68,781	7,13,72,830
Aggregate provision for diminution in value of non-current investments	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Value of shares authorised	3,00,00,000	3,00,00,000		3,00,00,000
Number of shares issued	[shares] 29,50,110	[shares] 29,50,110		[shares] 29,50,110
Value of shares issued	2,95,01,100	2,95,01,100		2,95,01,100
Number of shares subscribed and fully paid	[shares] 29,50,110	[shares] 29,50,110		[shares] 29,50,110
Value of shares subscribed and fully paid	2,95,01,100	2,95,01,100		2,95,01,100
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] 29,50,110	[shares] 29,50,110		[shares] 29,50,110
Total value of shares subscribed	2,95,01,100	2,95,01,100		2,95,01,100
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 29,50,110	[shares] 29,50,110		[shares] 29,50,110
Value of shares called	2,95,01,100	2,95,01,100		2,95,01,100
Value of shares paid-up	2,95,01,100	2,95,01,100		2,95,01,100
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] 29,50,110	[shares] 29,50,110	[shares] 29,50,110	[shares] 29,50,110
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	2,95,01,100	2,95,01,100	2,95,01,100	2,95,01,100
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 30,00,000	
Value of shares authorised	3,00,00,000	
Number of shares issued	[shares] 29,50,110	
Value of shares issued	2,95,01,100	
Number of shares subscribed and fully paid	[shares] 29,50,110	
Value of shares subscribed and fully paid	2,95,01,100	
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] 29,50,110	
Total value of shares subscribed	2,95,01,100	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 29,50,110	
Value of shares called	2,95,01,100	
Value of shares paid-up	2,95,01,100	
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] 29,50,110	[shares] 29,50,110
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	2,95,01,100	2,95,01,100
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [Line items]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Ratansingh M. Rathore	Ratansingh M. Rathore
Permanent account number of shareholder			AACPR4164L	AACPR4164L
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 20,40,010	[shares] 20,40,010	[shares] 16,90,000	[shares] 16,90,000
Percentage of shareholding in company	69.15%	69.15%	57.29%	57.29%

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]	
Name of shareholder [Axis]	Shareholder 2 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	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
Name of shareholder	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.
CIN of shareholder	U74140MH2007PTC262082	U74140MH2007PTC262082
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 3,50,010	[shares] 3,50,010
Percentage of shareholding in company	11.86%	11.86%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	22,79,44,896	33,17,87,992	22,79,44,896	33,17,87,992

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	22,79,44,896	33,17,87,992	22,79,44,896	33,17,87,992

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	22,79,44,896	33,17,87,992	44,65,66,794	44,39,07,370

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Term loans [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	44,65,66,794	44,39,07,370	44,65,66,794	44,39,07,370

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	44,65,66,794	44,39,07,370	44,65,66,794	44,39,07,370

[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]			Allowance for credit losses [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	11,43,794			11,43,794
Net deferred tax liability (assets)	11,43,794	0	0	11,43,794
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)	11,43,794			11,43,794
Total increase (decrease) in deferred tax liability (assets)	11,43,794	0		11,43,794
Deferred tax liability (assets) at end of period	11,43,794	0	0	11,43,794

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]	Allowance for credit losses [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax liability (assets)	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Total increase (decrease) in deferred tax liability (assets)	0	
Deferred tax liability (assets) at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	3,31,72,454	2,45,29,122
Total current tax expense (income) and adjustments for current tax of prior periods	3,31,72,454	2,45,29,122
Deferred tax expense (income) relating to origination and reversal of temporary differences	11,43,794	0
Total tax expense (income)	3,43,16,248	2,45,29,122
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]		
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]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	3,43,16,248	2,45,29,122
Total tax expense (income)	3,43,16,248	2,45,29,122
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Applicable tax rate	3431624800.00%	2452912200.00%
Total average effective tax rate	3431624800.00%	2452912200.00%

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	23,01,184	23,01,184	23,01,184	23,01,184
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	23,01,184	23,01,184	23,01,184	23,01,184
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	37,42,67,472	29,87,14,068	37,42,67,472	29,87,14,068
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	37,42,67,472	29,87,14,068	37,42,67,472	29,87,14,068
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]
	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Provisions notes [Abstract]	
Disclosure of breakup of provisions [Abstract]	
Disclosure of breakup of provisions [Line items]	
Provisions [Abstract]	
Provisions for employee benefits [Abstract]	
Provision gratuity	3,49,893
Total provisions for employee benefits	3,49,893
Provision for corporate tax [Abstract]	
Provision for other tax	3,31,72,454
Total provision for corporate tax	3,31,72,454
CSR expenditure provision	0
Other provisions	16,21,600
Total provisions	3,51,43,947

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	12,09,180	1,80,503	35,95,653	73,91,324
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other Payable Expenses	Other Payable Expenses	Statutory Remittances	Statutory Remittances
Other current liabilities, others	12,09,180	1,80,503	35,95,653	73,91,324

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		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	4,77,31,896	2,69,51,599	8,84,87,631	9,33,18,557
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Retention Money	Retention Money	Tender Payable Deposit	Tender Payable Deposit
Other non-current financial liabilities, others	4,77,31,896	2,69,51,599	8,84,87,631	9,33,18,557

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	61,88,11,498	70,73,29,265	61,88,11,498	70,73,29,265
Mode of valuation			Lower of the cost and Net Realizable value	Lower of the cost and Net Realizable value

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	11,76,40,906	8,56,98,234	2,93,96,985	1,27,46,012
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with revenue authorities - CNF	Balance with revenue authorities - CNF	Retention Money Receivable, Withheld Money	Retention Money Receivable, Withheld Money
Other current assets, others	11,76,40,906	8,56,98,234	2,93,96,985	1,27,46,012

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	20,64,917	12,40,128	20,00,002	35,70,164
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Advance to supplier of goods / services	Advance to supplier of goods / services
Other current assets, others	20,64,917	12,40,128	20,00,002	35,70,164

Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	5	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	11,43,38,517	11,44,61,208
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Other Deposits - C	Other Deposits - C
Other current assets, others	11,43,38,517	11,44,61,208

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Doubtful [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	55,62,708	70,80,421	55,62,708	70,80,421
Allowance for bad and doubtful loans	0	0	0	0
Total loans	55,62,708	70,80,421	55,62,708	70,80,421
Nature of other loans	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Other loans [Member]		Other loans, others [Member]	
Classification of loans [Axis]	Doubtful [Member]		Doubtful [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Doubtful [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	55,62,708	70,80,421	55,62,708	70,80,421
Allowance for bad and doubtful loans	0	0	0	0
Total loans	55,62,708	70,80,421	55,62,708	70,80,421
Nature of other loans	Refer to child member	Refer to child member	Loans & Advances	Loans & Advances
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	14,31,07,990	12,10,49,031	3,68,86,276	3,01,26,980
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security Advance	Security Advance	Deposits (Asset)	Deposits (Asset)
Other non-current financial assets, others	14,31,07,990	12,10,49,031	3,68,86,276	3,01,26,980

Other non-current financial assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	6,45,44,027	10,37,45,411	8,31,33,144	7,85,78,460
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Retention Money Receivable, Withheld Money -NC	Retention Money Receivable, Withheld Money -NC	Other Deposit	Other Deposit
Other non-current financial assets, others	6,45,44,027	10,37,45,411	8,31,33,144	7,85,78,460

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	32,76,71,437	33,34,99,882
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	12,53,96,317	13,10,92,325
Total balance with banks	12,53,96,317	13,10,92,325
Cash on hand	1,80,559	7,56,273
Total cash and cash equivalents	12,55,76,876	13,18,48,598
Total cash and bank balances	12,55,76,876	13,18,48,598
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current assets	26,54,41,327	21,77,15,746
Total other non-current financial liabilities	13,62,19,527	12,02,70,156
Nature of other provisions	Provision for Audit Fees	
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Advance received from customers	91,06,841	1,85,22,020
Total other advance	91,06,841	1,85,22,020
Security deposits refundable, current	3,71,10,072	1,90,45,199
Total deposits refundable current	3,71,10,072	1,90,45,199
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	5,10,21,746	4,51,39,046

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (29) [See below]

Textual information (29)

Disclosure of revenue [Text Block]

"Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made."

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (30) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (30)**Disclosure of employee benefits [Text Block]**

"The Company operates the following post-employment schemes:

B. Defined contribution Plan - Provident Fund of few employees at Branch office.

Defined Contribution Plans

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.

"

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	RATANSINGH MOTISINGH RATHORE	AJAYPALSINGH RATANSINGH RATHORE	RAJKUMARSINGH ISHWARSINGH DEORA
Director identification number of key managerial personnel or director	01774451	08803680	03330174
Permanent account number of key managerial personnel or director	AACPR4164L	EDCPR7699P	AKJPD7609M
Date of birth of key managerial personnel or director	02/07/1966	26/03/2001	07/07/1986
Designation of key managerial personnel or director	Managing Director	Director	Additional Director
Qualification of key managerial personnel or director	Bcom	Bcom	Bcom
Shares held by key managerial personnel or director	[shares] 16,90,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

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

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	172,80,15,118	141,94,57,706
Revenue from sale of services	0	0
Total revenue from operations other than finance company	172,80,15,118	141,94,57,706
Total revenue from operations	172,80,15,118	141,94,57,706
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	1,56,50,641	3,16,20,580
Total other non-operating income	1,56,50,641	3,16,20,580
Total other income	1,56,50,641	3,16,20,580
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	48,93,206	61,55,717
Total interest expense current loans	48,93,206	61,55,717
Other interest charges	8,27,50,459	7,53,40,249
Total interest expense	8,76,43,665	8,14,95,966
Total finance costs	8,76,43,665	8,14,95,966
Employee benefit expense [Abstract]		
Salaries and wages	20,97,74,333	19,19,01,180
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	2,50,00,079	1,35,99,066
Total contribution to provident and other funds	2,50,00,079	1,35,99,066
Gratuity	3,49,893	0
Staff welfare expense	12,04,573	21,19,676
Other employee related expenses	29,34,226	43,36,480
Total employee benefit expense	23,92,63,104	21,19,56,402
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	4,06,25,194	3,91,12,448
Total depreciation, depletion and amortisation expense	4,06,25,194	3,91,12,448
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	28,00,388	54,30,990
Repairs to building	89,74,762	54,93,716
Repairs to machinery	0	0
Insurance	21,38,353	43,12,042
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	10,56,957	27,47,675
Telephone postage	1,52,208	2,67,458
Printing stationery	2,42,397	6,04,180
Travelling conveyance	2,33,551	6,81,043
Legal professional charges	66,52,495	41,25,139
Vehicle running expenses	75,850	10,57,494
Directors sitting fees	0	0
Donations subscriptions	11,74,700	21,64,500
Advertising promotional expenses	1,35,952	7,31,569
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	6,70,000	55,000
Total payments to auditor	6,70,000	55,000
CSR expenditure	10,21,600	0
Miscellaneous expenses	82,71,19,714	62,91,90,534
Total other expenses	85,24,48,927	65,68,61,340
Current tax [Abstract]		
Current tax pertaining to current year	3,31,72,454	2,45,29,122
Total current tax	3,31,72,454	2,45,29,122

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]		
Other differences to cash and cash equivalents in statement of cash flows	-12,55,76,876	-13,18,48,598
Cash and cash equivalents	12,55,76,876	13,18,48,598

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	8,85,17,767	-11,71,93,539
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	8,85,17,767	-11,71,93,539
Domestic sale manufactured goods	172,80,15,118	141,94,57,706
Total domestic turnover goods, gross	172,80,15,118	141,94,57,706
Total revenue from sale of products	172,80,15,118	141,94,57,706
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

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

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

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

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

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

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in INR

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

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
	2		1	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ROOP RATAN HERITAGE PRIVATE LIMITED	ROOP RATAN HERITAGE PRIVATE LIMITED	RATANSINGH MOTISINGH RATHORE	RATANSINGH MOTISINGH RATHORE
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AACPR4164L	AACPR4164L
CIN of related party	U45400MH2013PTC243260	U45400MH2013PTC243260		
Description of nature of transactions with related party	Operation and Maintenance revenue	Operation and Maintenance revenue	Remuneration Paid	Remuneration Paid
Description of nature of related party relationship	Operation and Maintenance revenue	Operation and Maintenance revenue	Remuneration Paid	Remuneration Paid
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	28,53,912	36,000		
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	24,00,000	1,66,40,859
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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No

[611700] Notes - Other provisions, contingent liabilities and contingent assets**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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
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]				
New provisions, other provisions	16,21,600	0		16,21,600
Total additional provisions, other provisions	16,21,600	0		16,21,600
Total changes in other provisions	16,21,600	0		16,21,600
Other provisions at end of period	16,21,600	0	0	16,21,600
Description of other provisions, others	Refer to child member	Refer to child member		Provision for Audit fees

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]	
	01/04/2019 to 31/03/2020	31/03/2019
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]		
New provisions, other provisions		0
Total additional provisions, other provisions		0
Total changes in other provisions		0
Other provisions at end of period		0
Description of other provisions, others	Provision for Audit fees	

Unless otherwise specified, all monetary values are in INR

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

[700200] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Health
Sector in which project is covered	Health care
Whether projects or programs undertaken in local area or other	false
Name of state or union territory where projects or programs was undertaken	All India
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	10,21,600
Overheads on projects or programs	0
Total amount spent on projects or programs	10,21,600
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

Disclosure of net profits for last three financial years [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2019-20	2018-19	2017-18
Profit before tax of financial year	9,75,84,494	10,38,95,837	6,75,54,749
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	9,75,84,494	10,38,95,837	6,75,54,749

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (31) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (32) [See below]
Average net profit for last three financial years	8,96,78,360
Prescribed CSR expenditure	17,93,567.2
Amount CSR to be spent for financial year	17,93,567.2
Amount CSR spent for financial year	10,21,600
Amount spent in local area	0
Amount unspent CSR	7,71,967.2

Textual information (31)

Disclosure of composition of CSR committee [Text Block]

Constitution of CSR Committee

Sr. No.	Name of Directors
1.	Mr. Ratansingh Rathore (DIN: 01774451)
2.	Mrs. Sanjayknver Rathore (DIN: 018027)

Textual information (32)

Details CSR policy [Text Block]

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

Ø Vision and Policy Statement

Corporate Social Responsibility (CSR) is the company's contribution to social and economic development of the local community in which we

operate and to society at large. Company commit to spend a minimum 2% of the average net profit of the preceding three financial years on CSR

activities. The Board of Directors of the Company through its CSR committee will plan and monitor the expenditure of CSR activities.

The CSR Committee will annually recommend the CSR programmes and project to the Boards of its approval. The activities undertaken in the

normal course of business will not be a part of CSR activities.

Ø CSR Programmes and Projects

The Company shall undertake any of the following Activities / Projects or such other activities / projects as may be notified by the Ministry of

Corporate Affairs from time to time as a part of the Corporate Social Responsibility ("CSR"):

i. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;

ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and

the differently abled and livelihood enhancement projects;

iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care

centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water;

v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries;

vi. Promotion and development of traditional arts and handicrafts;

- vii. Measures for the benefit of armed forces veterans, war widows and their dependents;
- viii. Training to promote rural sports, nationally recognised sports, Paralympic and Olympic sports;
- ix. Contribution to the Prime Minister’s National Relief Fund or any other fund set up by the central government for socio-economic development and relief and welfare of the scheduled castes, the scheduled tribes, other backward classes, minorities and women;
- x. Contribution or funds provided to technology incubators located within academic institution which are approved by the Central Government;
- xi. Rural development projects;
- xii. Contribution to the institution, Companies, Trusts, Firms and or association of persons specifically for the welfare activities for the Orphan Children and less Privileged Women & Senior Citizen including improving the lives of orphaned, abandoned, destitute, Helpless Children and Women in the society.
- xiii. Any other activities in relation of the above and all other activities which forms part of CSR as per Schedule VII of the Act, 2013 (the “Act”)

as amended from time to time.

The CSR Activities shall be undertaken only in India for the benefit of the public and not only for the employees of the Company and their family, provided that the preference shall be given to the local areas and areas where the Company operates for undertaking the CSR Activities.

The Companies CSR projects and programmes will be implemented through public charitable trust, not for profit companies set up under section

25 of the Companies Act, 1956 (corresponding to Section 8 of the companies Act, 2013) through recognized and reputed NGOs and similar entities.

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

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

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

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

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

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