

MISSION HOLDINGS PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Name of company	MISSION HOLDINGS PRIVATE LIMITED	
Corporate identity number	U67120DL1996PTC082287	
Permanent account number of entity	AAACF2095H	
Address of registered office of company	3 1 1 , Floor, Vardhaman Plaza Pocket 7, Plot No. 6, Sector 12 , Dwarka New Delhi DL 110078	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report**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]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (1) [See below]	
Disclosure relating to quantitative details of fixed assets	a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (2) [See below]	
Disclosure relating to title deeds of immovable properties	c) According to the information and explanations given to us, the Company does not hold any immovable property in its name.	
Disclosure in auditors report relating to inventories		Textual information (3) [See below]
Disclosure in auditors report relating to loans	Textual information (4) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (5) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (6) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (7) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (8) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (9) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (10) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (11) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (12) [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 (13) [See below]	
Disclosure in auditors report relating to managerial remuneration		11) The Company is a private Company and hence the provisions of Section 197 of the Companies Act, 2013 do not apply to the Company. Accordingly, clause (xi) of the order is not applicable.
Disclosure in auditors report relating to Nidhi Company		12) The Company is not a Nidhi Company, so paragraph 3(xii) or the order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (14) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (15) [See below]

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (16) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (17) [See below]

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditors 1
	01/04/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A T J & ASSOCIATES
Name of auditor signing report	Jagvinder Bir Singh
Firms registration number of audit firm	08648N
Membership number of auditor	086787
Address of auditors	204, Mandir commercial complex, masjid moth, south extension, part-2, new delhi-110049
Permanent account number of auditor or auditor's firm	AADFP7416N
SRN of form ADT-1	R96942602
Date of signing audit report by auditors	03/12/2020
Date of signing of balance sheet by auditors	03/12/2020

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (18) [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 (1)**Disclosure in auditors report relating to fixed assets**

1) In respect of its fixed assets: a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased program for verification adopted by the management which, in our opinion, provide the physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such physical verification. c) According to the information and explanations given to us, the Company does not hold any immovable property in its name.

Textual information (2)**Disclosure relating to physical verification and material discrepancies of fixed assets**

b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased program for verification adopted by the management which, in our opinion, provide the physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such physical verification.

Textual information (3)**Disclosure in auditors report relating to inventories**

2) In respect of its inventory: a) As explained to us, the Company does not hold any inventory of finished goods, stores, spare parts and raw material. Hence the provisions of clause 3(ii)(a), (b) & (c) of the Companies (Auditors Report) Order, 2016 are not applicable to the Company.

Textual information (4)

Disclosure in auditors report relating to loans

3) According to the information and explanations given to us, the Company has granted secured and unsecured loans, to Companies, firms and LLP or other parties covered in the register maintained under Section 189 of the Companies Act 2013, However the terms and conditions of grant of such loans are, in our opinion, prima facie, are not prejudicial to the Company's interest.

Textual information (5)

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

4) According to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

Textual information (6)

Disclosure in auditors report relating to deposits accepted

5) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year from the public in contravention of the directives issued by the Reserve Bank of India, and the provisions of Section 73 to 76 or any other provisions of the Companies Act, 2013 and the rules framed there under are not applicable.

Textual information (7)

Disclosure in auditors report relating to maintenance of cost records

6) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of any cost records under sub-section (1) of Section 148 of the Companies Act, 2013 in respect of activities carried out by the Company. Therefore, provisions of Clause 3(vi) of the order are not applicable to the Company.

Textual information (8)

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

7) In respect of Statutory dues:

a) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company is generally regular in depositing the undisputed statutory dues, wherever applicable, including provident fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues, with the appropriate authorities.

b) According to information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Wealth Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess were in arrears/outstanding as at March 31, 2020 for a period more than six months from the date they become payable.

c) According to information and explanations given to us, there are no dues in respect of Income Tax, Wealth Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess which have not been deposited on account of any dispute.

Textual information (9)

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

- a) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company is generally regular in depositing the undisputed statutory dues, wherever applicable, including provident fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues, with the appropriate authorities.
- b) According to information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Wealth Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess were in arrears/outstanding as at March 31, 2020 for a period more than six months from the date they become payable.

Textual information (10)

Disclosure relating to disputed statutory dues [Text Block]

- c) According to information and explanations given to us, there are no dues in respect of Income Tax, Wealth Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess which have not been deposited on account of any dispute.

Textual information (11)

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

- 8) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company has not defaulted in repayment of dues to the Bank and other Financial Institutions. The Company has not issued any debentures during the year.

Textual information (12)

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

- 9) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company has not raised any money by way of Initial public offer and further public offer (including debt instruments). Further the amount raised from term loans were applied for the purposes for which they have been raised.

Textual information (13)

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 upon the audit procedure performed for the purpose of reporting the true and fair view and on the basis of the information and explanations given by the management, we report that no fraud by the Company or any fraud on the Company by its officers and employees, has been noticed or reported during the course of our audit.

Textual information (14)

Disclosure in auditors report relating to transactions with related parties

- 13) To the best of our knowledge and according to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the consolidated Financial Statements etc., as required by the applicable accounting standards.

Textual information (15)

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

14) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of equity shares, hence this clause is not applicable to the Company.

Textual information (16)

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

15) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly this clause 3(xv) of the order is not applicable to the Company.

Textual information (17)

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

16) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company is not required to be registered under section 45 IA of Reserve bank of India Act, 1934.

Textual information (18)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To the Members of MISSION HOLDINGS PRIVATE LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of MISSION HOLDINGS PRIVATE LIMITED ('the Company'), which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit & Loss (including other Comprehensive Income), the statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("IND AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020 and its PROFIT, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis of Opinion

We conducted our audit of the consolidated financial statements in accordance with the standards on auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the consolidated Financial Statements section of our audit report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Information Other than the consolidated Financial Statements & Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our 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 consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that

are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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.

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

Auditor's Responsibility for the Audit of the consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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

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

2. As required by Section 143(3) of the Companies Act 2013 and Companies (Audit and Auditors) Rule 2014, we report that:

a) 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.

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

c) The Balance Sheet and the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid consolidated financial statements comply with the IND AS specified under Section 133 of the Act.

e) In our opinion, there are no adverse observations and comments on the financial transactions of the matters which have adverse effects on the functioning of the Company.

f) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164(2) of the Act.

g) In our opinion, there are no qualifications, reservation or adverse remark relating to maintenance of accounts and other related.

h) 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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

i. The Company does not have any pending litigations which would impact its financial position.

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

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

	For ATJ & ASSOCIATES
	CHARTERED ACCOUNTANTS
	Firm Reg.No. 08648N
Place : New Delhi	[Jagvinder Bir Singh]
Dated : 03.12.2020	Partner
UDIN : 20086787AAAATK1928	M.No.086787

As referred in paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of our report of even date to the members of MISSION HOLDINGS PRIVATE LIMITED on the accounts of the company for the year ended 31st March 2020.

Based on the Audit procedures performed for the purpose of reporting a true and fair view on the consolidated financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of our audit, we report that:

1) In respect of its fixed assets:

a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased program for verification adopted by the management which, in our opinion, provide the physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such physical verification.

c) According to the information and explanations given to us, the Company does not hold any immovable property in its name.

2) In respect of its inventory:

a) As explained to us, the Company does not hold any inventory of finished goods, stores, spare parts and raw material. Hence the provisions of clause 3(ii)(a), (b) & (c) of the Companies (Auditors Report) Order, 2016 are not applicable to the Company.

3) According to the information and explanations given to us, the Company has granted secured and unsecured loans, to Companies, firms and LLP or other parties covered in the register maintained under Section 189 of the Companies Act 2013, However the terms and conditions of grant of such loans are, in our opinion, prima facie, are not prejudicial to the Company's interest.

4) According to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

5) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year from the public in contravention of the directives issued by the Reserve Bank of India, and the provisions of Section 73 to 76 or any other provisions of the Companies Act, 2013 and the rules framed there under are not applicable.

6) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of any cost records under sub-section (1) of Section 148 of the Companies Act, 2013 in respect of activities carried out by the Company. Therefore, provisions of Clause 3(vi) of the order are not applicable to the Company.

7) In respect of Statutory dues:

a) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company is generally regular in depositing the undisputed statutory dues, wherever applicable, including provident fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues, with the appropriate authorities.

b) According to information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Wealth Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess were in arrears/outstanding as at March 31, 2020 for a period more than six months from the date they become payable.

c) According to information and explanations given to us, there are no dues in respect of Income Tax, Wealth Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess which have not been deposited on account of any dispute.

8) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company has not defaulted in repayment of dues to the Bank and other Financial Institutions. The Company has not issued any debentures during the year.

9) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company has not raised any money by way of Initial public offer and further public offer (including debt instruments). Further the amount

raised from term loans were applied for the purposes for which they have been raised.

10) Based upon the audit procedure performed for the purpose of reporting the true and fair view and on the basis of the information and explanations given by the management, we report that no fraud by the Company or any fraud on the Company by its officers and employees, has been noticed or reported during the course of our audit.

11) The Company is a private Company and hence the provisions of Section 197 of the Companies Act, 2013 do not apply to the Company. Accordingly, clause (xi) of the order is not applicable.

12) The Company is not a Nidhi Company, so paragraph 3(xii) of the order is not applicable.

13) To the best of our knowledge and according to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the consolidated Financial Statements etc., as required by the applicable accounting standards.

14) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of equity shares, hence this clause is not applicable to the Company.

15) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors of persons connected with them. Accordingly this clause 3(xv) of the order is not applicable to the Company.

16) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company is not required to be registered under section 45 IA of Reserve bank of India Act, 1934.

	For ATJ & ASSOCIATES
	CHARTERED ACCOUNTANTS
	Firm Reg.No. 08648N
Place : New Delhi	[Jagvinder Bir Singh]
Dated : 03.12.2020	Partner
UDIN : 20086787AAAATK1928	M.No.086787

ANNEXURE "B" TO THE AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (1) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of MISSION HOLDINGS PRIVATE LIMITED ('the Company') as of March 31, 2020 in conjunction with our audit of financial statements of the Company for the year ended on that date.

Management's Responsibility for 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”. These responsibilities include the design, implementation and maintenance of adequate financial controls that were operating effectively for

ensuring the orderly and efficient conduct of its business, including adherence of the Company's policies, the safeguard of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ('the Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were 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 and 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 Auditors' judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud and error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the 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 the external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedure 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 statement in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention of 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the institute of Chartered Accountants of India.

	For ATJ & ASSOCIATES
	CHARTERED ACCOUNTANTS

	Firm Reg.No. 08648N
Place : New Delhi	[Jagvinder Bir Singh]
Dated : 03.12.2020	Partner
UDIN : 20086787AAAATK1928	M.No.086787

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	01/04/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	6,03,930	6,03,930	6,03,930
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	230,99,33,500	207,42,26,000	
Loans, non-current	2,01,16,564	2,35,05,251	
Total non-current financial assets	233,00,50,064	209,77,31,251	0
Other non-current assets	13,81,841	13,73,463	0
Total non-current assets	233,20,35,835	209,97,08,644	6,03,930
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	9,55,943	8,72,239	8,68,69,413
Loans, current	0	0	
Total current financial assets	9,55,943	8,72,239	8,68,69,413
Total current assets	9,55,943	8,72,239	8,68,69,413
Total assets	233,29,91,778	210,05,80,883	8,74,73,343
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	12,35,600	12,35,600	12,35,600
Other equity	5,86,84,217	5,81,52,359	
Total equity attributable to owners of parent	5,99,19,817	5,93,87,959	12,35,600
Non controlling interest	0	0	
Total equity	5,99,19,817	5,93,87,959	12,35,600
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	185,70,00,000	185,00,00,000	
Total non-current financial liabilities	185,70,00,000	185,00,00,000	0
Provisions, non-current	0	0	
Total non-current liabilities	185,70,00,000	185,00,00,000	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	2,95,074	8,078	
Other current financial liabilities	41,46,58,692	19,03,46,118	0
Total current financial liabilities	41,49,53,766	19,03,54,196	0
Other current liabilities	11,18,195	8,38,728	0
Provisions, current	0	0	
Total current liabilities	41,60,71,961	19,11,92,924	0
Total liabilities	227,30,71,961	204,11,92,924	0
Total equity and liabilities	233,29,91,778	210,05,80,883	12,35,600

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 4.3	[INR/shares] 1.15	[INR/shares] 4.3	[INR/shares] 1.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 4.3	[INR/shares] 1.15	[INR/shares] 4.3	[INR/shares] 1.15
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 4.3	[INR/shares] 1.15	[INR/shares] 4.3	[INR/shares] 1.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 4.3	[INR/shares] 1.15	[INR/shares] 4.3	[INR/shares] 1.15

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	24,58,41,233	23,03,34,550
Total income	24,58,41,233	23,03,34,550
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	24,44,05,971	22,71,14,149
Depreciation, depletion and amortisation expense	0	0
Other expenses	9,03,404	30,77,962
Total expenses	24,53,09,375	23,01,92,111
Profit before exceptional items and tax	5,31,858	1,42,439
Total profit before tax	5,31,858	1,42,439
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	5,31,858	1,42,439
Total profit (loss) for period	5,31,858	1,42,439
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Total comprehensive income	5,31,858	1,42,439
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	5,31,858	1,42,439
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 4.3	[INR/shares] 1.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 4.3	[INR/shares] 1.15
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 4.3	[INR/shares] 1.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 4.3	[INR/shares] 1.15

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,31,858	1,42,439		5,31,858
Total comprehensive income	5,31,858	1,42,439		5,31,858
Other changes in equity [Abstract]				
Other additions to reserves	0	57,31,374		0
Total other changes in equity	0	57,31,374		0
Total increase (decrease) in equity	5,31,858	58,73,813		5,31,858
Other equity at end of period	5,86,84,217	5,81,52,359	5,22,78,546	5,86,84,217

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,42,439		5,31,858	1,42,439
Total comprehensive income	1,42,439		5,31,858	1,42,439
Other changes in equity [Abstract]				
Other additions to reserves	57,31,374		0	57,31,374
Total other changes in equity	57,31,374		0	57,31,374
Total increase (decrease) in equity	58,73,813		5,31,858	58,73,813
Other equity at end of period	5,81,52,359	5,22,78,546	5,86,84,217	5,81,52,359

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]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	57,31,374	
Total other changes in equity		0	57,31,374	
Total increase (decrease) in equity		0	57,31,374	
Other equity at end of period	5,22,78,546	6,37,12,929	6,37,12,929	5,79,81,555

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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,31,858	1,42,439		5,31,858
Total comprehensive income	5,31,858	1,42,439		5,31,858
Total increase (decrease) in equity	5,31,858	1,42,439		5,31,858
Other equity at end of period	-50,28,712	-55,60,570	-57,03,009	-50,28,712

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2018 to 31/03/2019	01/04/2018
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	1,42,439	
Total comprehensive income	1,42,439	
Total increase (decrease) in equity	1,42,439	
Other equity at end of period	-55,60,570	-57,03,009

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]	Textual information (19) [See below]

Textual information (19)

Disclosure of notes on changes in equity [Text Block]

11	OTHER EQUITY				
		As at March 31, 2020		As at March 31, 2019	
	a. Securities Premium Reserve				
	Balance at the beginning of the Financial year	6,37,12,929		5,79,81,555	
	Addition during the Financial year				
	Deduction during the Financial year			57,31,374	
	Balance at the end of the financial year		6,37,12,929		6,37,12,929
	b. Retained Earnings				
	Balance at the beginning of the Financial Year	(55,60,570)		(57,03,009)	
	Profit during the year	5,31,858		1,42,439	
	Balance at the end of the Financial year		(50,28,712)		(55,60,570)
			5,86,84,217		5,81,52,359

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	5,31,858	1,42,439	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	24,44,05,971	22,71,14,149	
Adjustments for decrease (increase) in other non-current assets	-8,379	-98,780	
Adjustments for increase (decrease) in trade payables, current	2,86,996	-64,497	
Adjustments for increase (decrease) in other current liabilities	2,79,468	-7,97,76,113	
Adjustments for other financial liabilities, current	22,43,12,574	18,35,27,295	
Adjustments for interest income	31,983	0	
Other adjustments to reconcile profit (loss)	(A) -23,57,07,500	(B) -22,02,32,800	
Total adjustments for reconcile profit (loss)	23,35,37,147	11,04,69,254	
Net cash flows from (used in) operations	23,40,69,005	11,06,11,693	
Other inflows (outflows) of cash	(C) 1	(D) 1	
Net cash flows from (used in) operating activities	23,40,69,006	11,06,11,694	
Cash flows from used in investing activities [Abstract]			
Interest received	31,983	0	
Other inflows (outflows) of cash	(E) 33,88,687	(F) 2,47,73,908	
Net cash flows from (used in) investing activities	34,20,670	2,47,73,908	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	70,00,000	0	
Interest paid	24,44,05,972	22,71,14,149	
Other inflows (outflows) of cash	0	(G) 57,31,374	
Net cash flows from (used in) financing activities	-23,74,05,972	-22,13,82,775	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	83,704	-8,59,97,173	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	-1	
Net increase (decrease) in cash and cash equivalents	83,704	-8,59,97,174	
Cash and cash equivalents cash flow statement at end of period	9,55,943	8,72,239	8,68,69,413

Footnotes

(A) Net Gain on Fair Value of Investments measured at FVTPL

(B) Net Gain on Fair Value of Investments measured at FVTPL

(C) Round off

(D) Round off

(E) Payments for issue of Loans

(F) Payments for issue of Loans

(G) Security Premium Utilised

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (20) [See below]

Textual information (20)

Disclosure of significant accounting policies [Text Block]

1	Corporate Information			
		Mission Holdings Pvt Ltd ("the Company") is a private company domiciled in India and has its registered office at 311, 3rd floor, Vardhman Plaza, Pocket-7, Plot No-6, Sec-12, Dwarka, New Delhi - 110075.		
		The Company is exclusively engaged in the business of rendering "Consultancy Services in the field of Infrastructure Development, primarily in India.		
2	Basis of preparation			
a)	Statement of compliance			
		These financial statements have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act to the extent applicable.		
		The financial statement up to year ended 31 March, 2019 were prepared in accordance with the recognition and measurement principles laid down in accounting standards notified under section 133 of the Companies Act, 2013 ('The Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016, the provisions of the The Act (to the extent notified).		
		As these are the Company's first financial statements prepared in accordance with Indian Accounting Standards (Ind AS), Ind AS 101, First-time Adoption of Indian Accounting Standards has been applied. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note 23.		
b)	Basis of consolidation			
		The consolidated financial statements comprise the financial statements of the Parent and its subsidiary. Control is achieved when the Group:		
		- has power over the investee; - is exposed, or has rights, to variable returns from its involvement with the investee; and - has the ability to use its power to affect its returns		
		Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:		

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements

		-the Group's voting rights and potential voting rights - The size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other voting right holders.		
		The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a entities begins when the Group obtains control over the entities and ceases when the Group loses control of the entities. Assets, liabilities, income and expenses of a entities acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the entities.		
		Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies		
		The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the Parent company, i.e., year ended on 31st March. When the end of the reporting period of the Parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the Parent to enable the Parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.		
		Consolidation procedure:		
		Combine like items of assets, liabilities, equity, income, expenses and cash flows of the Parent with those of its entities. For this purpose, income and expenses of the entities are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.		
		Offset (eliminate) the carrying amount of the Parent's investment in each subsidiary and the Parent's portion of equity of each subsidiary. Goodwill is tested for impairment every year.		
		Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.		
		Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.		
		The entities considered in the consolidated financial statements are:		
		Name of the Subsidiary	Country of incorporation	% Voting power held as at March 31, 2020
		Flake Realtech Private Limited	India	100.00%

3	Significant Accounting Policies			
		The Company has consistently applied the following accounting policies to all periods presented in the financial statements.		
a)	Financial instruments			
	a)	Initial recognition		
		The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.		
	b)	Subsequent measurement		
		(i) Financial assets carried at amortized cost		
		A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.		
		(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.		
		(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.		
		(iv) Financial liabilities Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	c)	Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset.		

	d)	Derecognition		
		Financial Assets		
		<p>Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.</p> <p>If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.</p>		
		Financial liabilities		
		The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.		
	e)	Reclassification of Financial Assets and Financial Liabilities		
		<p>The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.</p>		
	b)	Fair value measurement		
		<p>Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using other valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair values for measurement and/ or disclosure purposes are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:</p>		
		Level 1 - This includes financial instruments measured using quoted prices.		
		<p>Level 2 - The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. Derived from prices).</p>		
		Level 3 - If one or more of the significant inputs is not based on observable		

		market data, the instrument is included in level 3.		
c)	Provisions, Contingent Liabilities and Contingent Assets			
		<p>A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognized but are disclosed in notes. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.</p>		
d)	Revenue Recognition			
		<p>Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The company collects GST, service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:</p>		
	a)	<p>Interest Income</p> <p>Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the asset's net carrying amount on initial recognition. Interest income is included in other income in the statement of profit and loss.</p>		
	b)	<p>Dividends</p> <p>Dividend income is recognized when the Company's right to receive dividend is established, and is included in other income in the statement of profit and loss.</p>		
e)	Borrowing costs			
		<p>Borrowing costs are interest and other ancillary costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalized until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. All the other borrowing costs are recognized in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.</p>		

g)	Income tax			
		Income tax expense comprises current and deferred tax. It is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in Other Comprehensive Income		
	a)	<p>Current tax</p> <p>Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.</p> <p>Current tax assets and liabilities are offset only if, the Company:</p> <p>a) has a legally enforceable right to set off the recognized amounts; and</p> <p>b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.</p>		
	b)	Deferred tax		
		Deferred tax is the tax expected to be payable or recoverable on differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences. In contrast, deferred tax assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.		
		The carrying value of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.		
		Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realized based on the tax rates and tax laws that have been enacted or substantially enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to cover or settle the carrying value of its assets and liabilities.		
		Deferred tax assets and liabilities are offset only if:		
		i) The entity has a legally enforceable right to set off current tax assets against current tax liabilities;		
		and		
		ii) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.		
		Deferred tax assets include Minimum Alternate Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. MAT is recognized as deferred tax assets in the Balance Sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.		
h)	Cash and cash equivalents			

		Cash and cash equivalents comprise cash at bank and on hand and short-term deposits 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)	Cash flow statement			
		Cash flows are reported using the indirect method as explained in the Accounting Standard on Statement of Cash Flows (Ind AS - 7), whereby profit for the period 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.		
j)	Earning per share			
		Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to Equity Shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted Earning per Share, the net profit or loss for the period attributable to Equity Shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.		

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (21) [See below]	Textual information (22) [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 (23) [See below]	

Textual information (21)**Statement of Ind AS compliance [Text Block]**

These financial statements have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act to the extent applicable.

The financial statement up to year ended 31 March, 2019 were prepared in accordance with the recognition and measurement principles laid down in accounting standards notified under section 133 of the Companies Act, 2013 ('The Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016, the provisions of the The Act (to the extent notified).

As these are the Company's first financial statements prepared in accordance with Indian Accounting Standards (Ind AS), Ind AS 101, First-time Adoption of Indian Accounting Standards has been applied. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note 23.

Textual information (22)

Statement of Ind AS compliance [Text Block]

These financial statements have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act to the extent applicable.

The financial statement up to year ended 31 March, 2019 were prepared in accordance with the recognition and measurement principles laid down in accounting standards notified under section 133 of the Companies Act, 2013 ('The Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016, the provisions of the The Act (to the extent notified).

As these are the Company's first financial statements prepared in accordance with Indian Accounting Standards (Ind AS), Ind AS 101, First-time Adoption of Indian Accounting Standards has been applied. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note 23.

Textual information (23)

Disclosure of significant accounting policies [Text Block]

1	Corporate Information			
		Mission Holdings Pvt Ltd ("the Company") is a private company domiciled in India and has its registered office at 311, 3rd floor, Vardhman Plaza, Pocket-7, Plot No-6, Sec-12, Dwarka, New Delhi - 110075.		
		The Company is exclusively engaged in the business of rendering "Consultancy Services in the field of Infrastructure Development, primarily in India.		
2	Basis of preparation			
a)	Statement of compliance			
		These financial statements have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act to the extent applicable.		
		The financial statement up to year ended 31 March, 2019 were prepared in accordance with the recognition and measurement principles laid down in accounting standards notified under section 133 of the Companies Act, 2013 ('The Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016, the provisions of the The Act (to the extent notified).		
		As these are the Company's first financial statements prepared in accordance with Indian Accounting Standards (Ind AS), Ind AS 101, First-time Adoption of Indian Accounting Standards has been applied. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note 23.		
b)	Basis of consolidation			
		The consolidated financial statements comprise the financial statements of the Parent and its subsidiary. Control is achieved when the Group:		
		- has power over the investee; - is exposed, or has rights, to variable returns from its involvement with the investee; and - has the ability to use its power to affect its returns		
		Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:		

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements

		-the Group's voting rights and potential voting rights - The size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other voting right holders.		
		The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a entities begins when the Group obtains control over the entities and ceases when the Group loses control of the entities. Assets, liabilities, income and expenses of a entities acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the entities.		
		Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies		
		The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the Parent company, i.e., year ended on 31st March. When the end of the reporting period of the Parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the Parent to enable the Parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.		
		Consolidation procedure:		
		Combine like items of assets, liabilities, equity, income, expenses and cash flows of the Parent with those of its entities. For this purpose, income and expenses of the entities are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.		
		Offset (eliminate) the carrying amount of the Parent's investment in each subsidiary and the Parent's portion of equity of each subsidiary. Goodwill is tested for impairment every year.		
		Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.		
		Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.		
		The entities considered in the consolidated financial statements are:		
		Name of the Subsidiary	Country of incorporation	% Voting power held as at March 31, 2020
		Flake Realtech Private Limited	India	100.00%

3	Significant Accounting Policies			
		The Company has consistently applied the following accounting policies to all periods presented in the financial statements.		
a)	Financial instruments			
	a)	Initial recognition		
		The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.		
	b)	Subsequent measurement		
		(i) Financial assets carried at amortized cost		
		A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.		
		(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.		
		(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.		
		(iv) Financial liabilities Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	c)	Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset.		

	d)	Derecognition		
		Financial Assets		
		<p>Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.</p> <p>If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.</p>		
		Financial liabilities		
		The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.		
	e)	Reclassification of Financial Assets and Financial Liabilities		
		<p>The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.</p>		
	b)	Fair value measurement		
		<p>Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using other valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair values for measurement and/ or disclosure purposes are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:</p>		
		Level 1 - This includes financial instruments measured using quoted prices.		
		<p>Level 2 - The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. Derived from prices).</p>		
		Level 3 - If one or more of the significant inputs is not based on observable		

		market data, the instrument is included in level 3.		
c)	Provisions, Contingent Liabilities and Contingent Assets			
		<p>A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognized but are disclosed in notes. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.</p>		
d)	Revenue Recognition			
		<p>Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The company collects GST, service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:</p>		
	a)	<p>Interest Income</p> <p>Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the asset's net carrying amount on initial recognition. Interest income is included in other income in the statement of profit and loss.</p>		
	b)	<p>Dividends</p> <p>Dividend income is recognized when the Company's right to receive dividend is established, and is included in other income in the statement of profit and loss.</p>		
e)	Borrowing costs			
		<p>Borrowing costs are interest and other ancillary costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalized until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. All the other borrowing costs are recognized in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.</p>		

g)	Income tax			
		Income tax expense comprises current and deferred tax. It is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in Other Comprehensive Income		
	a)	<p>Current tax</p> <p>Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.</p> <p>Current tax assets and liabilities are offset only if, the Company:</p> <p>a) has a legally enforceable right to set off the recognized amounts; and</p> <p>b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.</p>		
	b)	Deferred tax		
		Deferred tax is the tax expected to be payable or recoverable on differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences. In contrast, deferred tax assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.		
		The carrying value of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.		
		Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realized based on the tax rates and tax laws that have been enacted or substantially enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to cover or settle the carrying value of its assets and liabilities.		
		Deferred tax assets and liabilities are offset only if:		
		i) The entity has a legally enforceable right to set off current tax assets against current tax liabilities;		
		and		
		ii) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.		
		Deferred tax assets include Minimum Alternate Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. MAT is recognized as deferred tax assets in the Balance Sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.		
h)	Cash and cash equivalents			

		Cash and cash equivalents comprise cash at bank and on hand and short-term deposits 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)	Cash flow statement			
		Cash flows are reported using the indirect method as explained in the Accounting Standard on Statement of Cash Flows (Ind AS - 7), whereby profit for the period 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.		
j)	Earning per share			
		Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to Equity Shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted Earning per Share, the net profit or loss for the period attributable to Equity Shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.		

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

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	6,03,930	6,03,930	6,03,930	6,03,930

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]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	6,03,930	6,03,930	0	0

Disclosure of detailed information about property, plant and equipment [Table]**..(3)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	31/03/2020	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	6,03,930	6,03,930	6,03,930	6,03,930

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	6,03,930	6,03,930	0	0

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]	Textual information (24) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (24)

Disclosure of property, plant and equipment [Text Block]

4	PROPERTY, PLANT & EQUIPMENT		
	Particulars	Freehold Land	Total
	Gross Carrying Value		
	Balance at April 01, 2018	6,03,930	6,03,930
	Additions	-	-
	Disposals / Deductions	-	-
	Balance as at March 31, 2019	6,03,930	6,03,930
	Balance at April 01, 2019	6,03,930	6,03,930
	Additions	-	-
	Disposals / Deductions	-	-
	Balance as at March 31, 2020	6,03,930	6,03,930
	Accumulated Depreciation		
	Depreciation for the year		-
	Disposals / Deductions		-
	Balance as at March 31, 2019	-	-
	Balance at April 1, 2018	-	-
	Depreciation for the year		-
	Disposals / Deductions	-	-
	As at March 31, 2019	-	-
	Balance at April 1, 2019	-	-
	Depreciation for the year		-
	Disposals / Deductions	-	-
	As at March 31, 2020	-	-
	Net carrying value		
	Balance at March 31, 2019	6,03,930	6,03,930
	Balance at March 31, 2020	6,03,930	

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]	Textual information (25) [See below]	
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

Textual information (25)**Disclosure of impairment of assets [Text Block]**

21	Impairment Review
	Assets are tested for impairment whenever there are any internal or external indicators of impairment. Impairment test is performed at the level of each Cash Generating Unit ('CGU') or groups of CGUs within the Company at which the assets are monitored for internal management purposes, within an operating segment. The impairment assessment is based on higher of value in use and value from sale calculations. During the year, the testing did not result in any impairment in the carrying amount of other assets. The measurement of the cash generating units' value in use is determined based on financial plans that have been used by management for internal purposes. The planning horizon reflects the assumptions for short to- mid-term market conditions.
	Key assumptions used in value-in-use calculations are:-
	(i) Operating margins (Earnings before interest and taxes), (ii) Discount Rate, (iii) Growth Rates and (iv) Capital Expenditure

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA
Explanation of why fair value cannot be reliably measured for 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]	
	31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Explanation of why fair value cannot be reliably measured for biological assets other than bearer plants, at cost	NA	NA
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 liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	227,19,53,766	204,03,54,196
Financial liabilities, at fair value	227,19,53,766	204,03,54,196

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]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,10,72,507	2,43,77,490	2,10,72,507	2,43,77,490
Financial assets, at fair value	2,10,72,507	2,43,77,490	2,10,72,507	2,43,77,490
Description of other financial assets at amortised cost class	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents
Description of other financial assets at fair value class	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,10,72,507	2,43,77,490	230,99,33,500	207,42,26,000
Financial assets, at fair value	2,10,72,507	2,43,77,490	230,99,33,500	207,42,26,000
Description of other financial assets at amortised cost class	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents		
Description of other financial assets at fair value class	Loans, Cash and cash equivalents	Loans, Cash and cash equivalents	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	230,99,33,500	207,42,26,000	230,99,33,500	207,42,26,000
Financial assets, at fair value	230,99,33,500	207,42,26,000	230,99,33,500	207,42,26,000
Description of other financial assets at fair value class	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL

Disclosure of financial assets [Table]

..(4)

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]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	230,99,33,500	207,42,26,000	230,99,33,500	207,42,26,000
Financial assets, at fair value	230,99,33,500	207,42,26,000	230,99,33,500	207,42,26,000
Description of other financial assets at fair value class	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL

Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	230,99,33,500	207,42,26,000
Financial assets, at fair value	230,99,33,500	207,42,26,000
Description of other financial assets at fair value class	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of financial instruments [TextBlock]	Textual information (26) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (26)

Disclosure of financial instruments [Text Block]

27	FINANCIAL INSTRUMENTS						
	Financial Assets						
							Amount (INR)
	Particulars	Note	Fair Value Hierarchy	As at March 31,2020		As at March 31,2019	
				Carrying Amount	Fair Value	Carrying Amount	Fair Value
	1. Financial assets designated at fair value through profit and loss						
	a) Investment in Equity Instruments in FIPL	B,C	Level 2	2309933500	2,30,99,33,500	2074226000	2,07,42,26,000
	2. Financial assets designated at amortised cost						
	a) Loans	A	Level 3	20116564	2,01,16,564	23505251	2,35,05,251
	b) Cash and cash equivalents			955943	9,55,943	872239	8,72,239
	c) Other financial assets			0	-	0	-
	Total			2331006007	2331006007	2098603490	2098603490
	Financial Liabilities						
	Particulars	Note	Fair Value Hierarchy	As at March 31,2020		As at March 31,2019	
				Carrying Amount	Fair Value	Carrying Amount	Fair Value
	1. Financial liability designated at amortised cost						
	a) Borrowings	A	Level 3	1,85,70,00,000	1,85,70,00,000	1,85,00,00,000	1,85,00,00,000
	b) Trade payables			2,95,074	2,95,074	8,078	8,078
	c) Other Financial Liabilities			41,46,58,692	41,46,58,692	19,03,46,118	19,03,46,118

	Total			2,27,19,53,766	2,27,19,53,766	2,04,03,54,196	2,04,03,54,196

The fair value of financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale

The following methods and assumptions were used to estimate the fair values.

A. The fair value of cash and cash equivalents, loans, current financial assets, trade payables and current financial liabilities approximate their carrying amount, largely due to the short-term nature of these instruments. The change in the Fair Value of Non-Current Financial Asset and Liability is insignificant and hence carrying value and fair value is taken same.

B. The Company has fair valued the investments in Equity Instruments in FIPL through profit & loss.

C. As per Para D-15 of Appendix D of Ind AS 101, the first time adopter may chose to measure its investment in subsidiaries, JVs and Associates at cost or at fair value. Company has opted to value its investments in subsidiaries, JVs and Associates at Fair Value.

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

28	FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES
28.1	Financial risk factors
	The Company is exposed to Market risk and Liquidity Risk. The Company's board of directors has the overall responsibility for the management of these risks and is supported by Business Process and Risk Management Committee that advises on the appropriate financial risk governance framework. The Company has the risk management policy and system in place and are reviewed regularly to reflect changes in market condition and company's activities. The Company's Board of Director monitors compliance with the risk management policy in procedure and reviews the adequacy of risk management framework in relation to the risk faced by the Company.
	I. MARKET RISK
	Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of fluctuation in market prices. These comprise three types of risk i.e. currency rate, interest rate and other price related risks. Financial instruments affected by market risk include investments, deposits, etc. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.
	a. Foreign Currency Risk
	Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. As the company is not having any financial instrument in foreign currency it is not exposed to foreign currency risk.
	b. Interest Rate Risk

	The Company's main interest rate risk arises from working capital and long-term borrowings. Company's does not have any investments and does expose it to interest rate risk. The risk is managed by the Company by maintaining an appropriate mix between fixed and floating rate borrowings.
	Exposure to Interest Rate Risk
	The interest rate profile of the Company's interest-bearing financial instruments as reported to the management of the Company is as follows.

Particulars	March 31, 2020 Amount (INR)	March 31, 2019 Amount (INR)
Fixed-rate instruments		
Financial assets	-	-
Variable-rate instruments		
Financial liabilities	-	-
- Borrowings	1,85,70,00,000	1,85,00,00,000

- SENSITIVITY ANALYSIS

Fair Value Sensivity Analysis for Fixed Rate Instruments

The Company does not account for any fixed rate financial assets or financial liabilities at fair value through Profit or Loss, therefore change in interest rate at the reporting date would not affect profit or Loss.

Cash Flow Sensivity Analysis for Variable Rate Instruments

A increase of 45 basis point in interest rate at the reporting date would have increased, (decreased) Profit or Loss by the amount shown below. This analysis assumes that all other variables, remain constant.

The sensitivity analysis is computed by comparing weighted average interest rate for the period ended 31 March, 2018 and 31 March, 2017.

Particulars	Year ended March 31,2020		Year ended March 31,2019	
	Increase	Decrease	Increase	Decrease
Interest rates - increase/decrease by 45 basis points	57,74,342	-57,74,342	57,52,575	-57,52,575

c. Price Risk

The Company doesnot have any investments,therefore is not exposed to Price Risk.

II. LIQUIDITY RISK

Liquidity risk arises when the Company will not be able to meet its present and future cash and collateral obligations. The risk management action focuses on the unpredictability of financial markets and tries to minimize adverse effects. The Company manages Liquidity Risk by maintaining adequate reserves and continuously monitoring forecast and actual cash flows and by matching the maturity profiles of Financial Assets and Liabilities.

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2020:

Particulars	Carrying Amount Amount (INR)	Less than 1 year Amount (INR)	More Than 1 Year Amount (INR)
Borrowings - Current		-	
Borrowings - Non-Current	1,85,70,00,000	70,00,000	1,85,00,00,000
Trade payables	2,95,074	2,95,074	-
Other financial liabilities - Current	41,46,58,692	1,91,05,286	39,55,53,406
Total	2,27,19,53,766	2,64,00,360	2,24,55,53,406
The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2019:			
Particulars	Carrying Amount Amount (INR)	Less than 1 year Amount (INR)	More Than 1 Year Amount (INR)
Borrowings - Current	-	-	
Borrowings - Non-Current	1,85,00,00,000		1,85,00,00,000
Trade payables	8,078	8,078	-
Other financial liabilities - Current	19,03,46,118	70,03,671	18,33,42,447
Total	2,04,03,54,196	70,11,749	2,03,33,42,447

28.2	Capital Risk Management		
	The Company's policy is to maintain an adequate capital base so as to maintain creditor and market confidence and to sustain future development. Capital includes issued capital and all other equity reserves attributable to equity holders. In order to strengthen the capital base, the company may use appropriate means to enhance or reduce capital, as the case may be		
		March 31, 2020 Amount (INR)	March 31, 2019 Amount (INR)
	Equity Share Capital	12,35,600	12,35,600
	Other Equity	5,86,84,217	5,81,52,359
	Total Equity (A)	5,99,19,817	5,93,87,959

	Non-Current Borrowings	1,85,70,00,000	1,85,00,00,000
	Current Borrowings	-	-
	Gross Debt (B)	1,85,70,00,000	1,85,00,00,000
	Total Capital (A+B)	1,91,69,19,817	1,90,93,87,959
	Gross Debt as above	1,85,70,00,000	1,85,00,00,000
	Less: Cash and Cash equivalents including bank balance	9,55,943	8,72,239
	Net Debt (C)	1,85,60,44,057	1,84,91,27,761
	Net Debt to Equity	3098%	3114%

[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]	Classification Of Noncurrent Investments 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	230,99,33,500	207,42,26,000
Name of body corporate in whom investment has been made	"Feedback Infra Private Limited "	"Feedback Infra Private Limited "
Number of shares of non-current investment made in body corporate	[shares] 67,34,500	[shares] 67,34,500

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (27) [See below]	
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	230,99,33,500	207,42,26,000
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (27)

Disclosure of notes on non-current investments explanatory [Text Block]

5	TRADE INVESTMENTS (NON-CURRENT)				
		As at March 31, 2020		As at March 31, 2019	
		No. of Shares	Amount	No. of Shares	Amount
	Trade Investment in Equity Instruments (Fully Paid up)				
	Unquoted shares				
	Feedback Infra Private Limited				
	(common stock, no par value)				
	No of Shares: 67,34,500 (Including 1632078 issued as Fully Paid Bonus Shares	67,34,500	2,30,99,33,500	67,34,500	2,07,42,26,000
			2,30,99,33,500		2,07,42,26,000

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	23,40,69,006	11,06,11,694
Net cash flows from (used in) operating activities	23,40,69,006	11,06,11,694
Net cash flows from (used in) investing activities, continuing operations	34,20,670	2,47,73,908
Net cash flows from (used in) investing activities	34,20,670	2,47,73,908
Net cash flows from (used in) financing activities, continuing operations	-23,74,05,972	-22,13,82,775
Net cash flows from (used in) financing activities	-23,74,05,972	-22,13,82,775

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 3,00,000	[shares] 3,00,000	[shares] 0	[shares] 3,00,000
Value of shares authorised	30,00,000	30,00,000	0	30,00,000
Number of shares issued	[shares] 1,23,560	[shares] 1,23,560	[shares] 0	[shares] 1,23,560
Value of shares issued	12,35,600	12,35,600	0	12,35,600
Number of shares subscribed and fully paid	[shares] 1,23,560	[shares] 1,23,560	[shares] 0	[shares] 1,23,560
Value of shares subscribed and fully paid	12,35,600	12,35,600	0	12,35,600
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,23,560	[shares] 1,23,560	[shares] 0	[shares] 1,23,560
Total value of shares subscribed	12,35,600	12,35,600	0	12,35,600
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,23,560	[shares] 1,23,560	[shares] 0	[shares] 1,23,560
Value of shares called	12,35,600	12,35,600	0	12,35,600
Value of shares paid-up	12,35,600	12,35,600	0	12,35,600
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,23,560	[shares] 1,23,560	[shares] 1,23,560	[shares] 1,23,560
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	12,35,600	12,35,600	12,35,600	12,35,600
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	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]	
	01/04/2018 to 31/03/2019	01/04/2018
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] 3,00,000	
Value of shares authorised	30,00,000	
Number of shares issued	[shares] 1,23,560	
Value of shares issued	12,35,600	
Number of shares subscribed and fully paid	[shares] 1,23,560	
Value of shares subscribed and fully paid	12,35,600	
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] 1,23,560	
Total value of shares subscribed	12,35,600	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,23,560	
Value of shares called	12,35,600	
Value of shares paid-up	12,35,600	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,23,560	[shares] 1,23,560
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	12,35,600	12,35,600
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
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 [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity	Equity	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity Share	Equity Share
Name of shareholder			Mr. Vinayak Chatterjee	Mr. Vinayak Chatterjee
Permanent account number of shareholder			AABPC2139H	AABPC2139H
Country of incorporation or residence of shareholder			India	India
Number of shares held in company			[shares] 19,752	[shares] 19,752
Percentage of shareholding in company			15.99%	15.99%

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]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Mr . R. S . Ramasubramaniam	Mr . R. S . Ramasubramaniam	Mr. Parvesh Minocha	Mr. Parvesh Minocha
Permanent account number of shareholder	AAAPR1973M	AAAPR1973M	AAFP5728C	AAFP5728C
Country of incorporation or residence of shareholder	India	India	India	India
Number of shares held in company	[shares] 19,751	[shares] 19,751	[shares] 19,751	[shares] 19,751
Percentage of shareholding in company	15.98%	15.98%	15.98%	15.98%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Mr. P. Ramesh	Mr. P. Ramesh	Mrs. Rumjhum Chatterjee	Mrs. Rumjhum Chatterjee
Permanent account number of shareholder	AAGPP3549P	AAGPP3549P	AAAPC1620N	AAAPC1620N
Country of incorporation or residence of shareholder	India	India	India	India
Number of shares held in company	[shares] 19,751	[shares] 19,751	[shares] 19,851	[shares] 19,851
Percentage of shareholding in company	15.98%	15.98%	16.07%	16.07%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 6 [Member]		Shareholder 7 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Mr. Ajay Pal Banga Jt. Ritu Banga	Mr. Ajay Pal Banga Jt. Ritu Banga	Alok Agarwal Jt with Shobha Agarwal	Alok Agarwal Jt with Shobha Agarwal
Permanent account number of shareholder	AAAPB5057C	AAAPB5057C	AAGPA6138F	AAGPA6138F
Country of incorporation or residence of shareholder	India	India	India	India
Number of shares held in company	[shares] 12,350	[shares] 12,350	[shares] 12,350	[shares] 12,350
Percentage of shareholding in company	10.00%	10.00%	10.00%	10.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (28) [See below]	
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

Textual information (28)

Disclosure of notes on equity share capital explanatory [Text Block]

10	EQUITY SHARE CAPITAL		
		As at March 31, 2020	As at March 31, 2019
	(a) Authorised		
	300,000 Equity Shares of Rs. 10/- each	30,00,000	30,00,000
	Total	30,00,000	30,00,000
	(b) Issued, Subscribed and Paid Up		
	Equity Shares of Rs. 10/- each	12,35,600	12,35,600
	Total	12,35,600	12,35,600

(c) Reconciliation of the Number of Equity Shares

Particulars	Number	As at March 31, 2020	Number	As at March 31, 2019
Shares outstanding at the beginning of the year	1,23,560	12,35,600	1,23,560	12,35,600
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Total	1,23,560	12,35,600	1,23,560	12,35,600

(d) Terms and Rights attached to Equity Shareholders

The company has only one class of equity shares, having a par value of Rs.10 each. Each holder of the equity share is entitled to one vote per share. There is no restrictions attached to any equity shares.

(e) Details of shareholders holding more than 5% Equity Shares

The Company is a parent company of Feedback Infra Private Limited and details of shareholders holding more than 5% of equity shares of the Company is as below:

Name of Shareholder	Nationality	As at March 31, 2020		As at March 31, 2019	
		Number of shares	% of shares held	Number of shares	% of shares held
a. Equity Shares					
Mr. Vinayak Chatterjee		19,752	15.99%	19,752	15.99%
Mr. R.S. Ramasubramaniam		19,751	15.98%	19,751	15.98%
Mr. Parvesh Minocha		19,751	15.98%	19,751	15.98%

Mr. P. Ramesh		19,751	15.98%	19,751	15.98%
Mrs. Rumjhum Chatterjee		19,851	16.07%	19,851	16.07%
Mr. Ajay Pal Banga Jt. Ritu Banga		12,350	10.00%	12,350	10.00%
Mr. Alok Agarwal Jt. with Shobha Agarwal		12,350	10.00%	12,350	10.00%
Others		4	0.00%	4	0.00%
		1,23,560	100%	1,23,560	100%

[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]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	185,70,00,000	185,00,00,000	185,00,00,000	185,00,00,000

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	185,00,00,000	185,00,00,000	185,00,00,000	185,00,00,000

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	70,00,000	0	70,00,000	0

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of borrowings [Axis]	Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2020	31/03/2019
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	70,00,000	0

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	Details Of Bonds Or Debentures 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	2.00%	2.00%
Particulars of redemption or conversion	NA	NA
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,850	[pure] 1,850

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (29) [See below]

Textual information (29)**Disclosure of notes on borrowings explanatory [Text Block]**

Secured		
Debentures		
Non-Convertible Debentures	1,85,00,00,000	1,85,00,00,000
Term Loans		
- from Others	-	-
- from Shareholders	70,00,000	
TOTAL	1,85,70,00,000	1,85,00,00,000

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Details of loans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of loans [Axis]	Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	2,01,16,564	2,35,05,251
Allowance for bad and doubtful loans	0	0
Total loans	2,01,16,564	2,35,05,251
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	13,81,841	13,73,463
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Claims, Incentives & Other Receivables from Govt. Authorities	Claims, Incentives & Other Receivables from Govt. Authorities
Other non-current assets, others	13,81,841	13,73,463

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Other Current Financial Liabilities Others 1		Other Current Financial Liabilities Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2,50,000	90,000	41,44,08,692	19,02,56,118
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Audit Fee Payable	Audit Fee Payable	Interest Accrued but not due	Interest Accrued but not due
Other current financial liabilities, others	2,50,000	90,000	41,44,08,692	19,02,56,118

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	31/03/2019	01/04/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (30) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (31) [See below]		
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (32) [See below]		
Advances, non-current	0	0	
Total other non-current assets	13,81,841	13,73,463	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (33) [See below]		
Fixed deposits with banks	0	0	
Other balances with banks	9,44,873	8,71,169	8,68,69,413
Total balance with banks	9,44,873	8,71,169	8,68,69,413
Cash on hand	11,070	1,070	
Total cash and cash equivalents	9,55,943	8,72,239	8,68,69,413
Total cash and bank balances	9,55,943	8,72,239	8,68,69,413
Balances held with banks to extent held as margin money	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Bank deposits with more than 12 months maturity	0	0	
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (34) [See below]		
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	
Total other current financial liabilities	41,46,58,692	19,03,46,118	0
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (35) [See below]		
Taxes payable other tax	(A) 11,18,195	(B) 8,38,728	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	11,18,195	8,38,728	0
Total other current liabilities	11,18,195	8,38,728	0

Footnotes

(A) Statutory Dues Payable

(B) Statutory Dues Payable

Textual information (30)

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

14	TRADE PAYABLES		
		As at March 31, 2020	As at March 31, 2019
	Total outstanding dues of micro enterprises and small enterprises (MSME)	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises (MSME)		
	-Related Party		
	-Unrelated Parties	2,95,074	8,078
	TOTAL	2,95,074	8,078

Textual information (31)

Disclosure of notes on loans explanatory [Text Block]

6	LOANS				
		Non- Current		Current	
		As at March 31, 2020	As at March 31, 2019	As at March 31, 2020	As at March 31, 2019
	Considered Good (unless other wise stated)				
	Unsecured to Related Parties				
	Loan to Others related parties	2,01,16,564	2,35,05,251		
		2,01,16,564	2,35,05,251	-	-

Textual information (32)

Disclosure of notes on other non-current assets explanatory [Text Block]

9	OTHER ASSETS				
		Non- Current		Current	
		As at March 31, 2020	As at March 31, 2019	As at March 31, 2020	As at March 31, 2019
	(Unsecured, considered good, unless stated otherwise)				
	Claims, Incentives & Other Receivables from Govt. Authorities	13,81,841	13,73,463		
	TOTAL	13,81,841	13,73,463	-	-

Textual information (33)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Cash & Cash Equivalents		
- Balance with banks		
On Current Accounts	9,44,873	8,71,169
- Cash on hand	11,070	1,070
	9,55,943	8,72,239

Textual information (34)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

15	OTHER FINANCIAL LIABILITIES				
		Non- Current		Current	
		As at March 31, 2020	As at March 31, 2019	As at March 31, 2020	As at March 31, 2019
	Audit Fee Payable			2,50,000	90,000
	Share Application Money Pending Allotment				
	Interest Accrued but not due			41,44,08,692	19,02,56,118
	TOTAL	-	-	41,46,58,692	19,03,46,118

Textual information (35)

Disclosure of other current liabilities notes explanatory [Text Block]

16	OTHER LIABILITIES				
		Non- Current		Current	
		As at March 31, 2020	As at March 31, 2019	As at March 31, 2020	As at March 31, 2019
	Statutory Dues Payable			11,18,195	8,38,728
	Provisions for Loans W/off				
	TOTAL	-	-	11,18,195	8,38,728

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (36) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Total contingent liabilities	0	0	0
Total contingent liabilities and commitments	0	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 share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	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	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	5,99,19,817	5,93,87,959	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

Textual information (36)

Disclosure of additional balance sheet notes explanatory [Text Block]

23	CONTINGENT LIABILITIES & COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)		
	PARTICULARS	March 31, 2020	March 31, 2019
A.	CONTINGENT LIABILITY NOT PROVIDED FOR:		
	(a) Claims against the company not acknowledged as debt		
	-Income Tax		
	Note: The Company has contested/pled appeals in respect of the aforesaid disputed matters before the authorities. The Management is hopeful that matters will be decided in favour of the Company		

25	THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT (MSMED) ACT, 2006			
	The information regarding Micro, Small and Medium enterprises has been determined to the extent such parties have been identified on the basis of information available with the company:			
				Amount (INR)
		Year ended March 31, 2020	Year ended March 31, 2019	
a)	Principal amount and Interest due thereon remaining unpaid to any supplier as on 31st March	-	-	
b)	Interest paid by the Company in terms of Section 16 of the MSMED Act along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year	-	-	
c)	the amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act	-	-	
d)	the amount of interest accrued and remaining unpaid	-	-	
e)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of this Act.	-	-	

29	Events Occurring After The Balance Sheet Date
	There are no events occurring after the balance sheet date for the financial year 2019-20
30	RECENT ACCOUNTING PRONOUNCEMENTS
	Appendix B to Ind AS 21, Foreign currency transactions and advance consideration: On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency. The amendment will come into force from April 1, 2018. The Company does not enter into foreign currency transactions, thus, there is no impact on the financial statements.
	Ind AS 115- Revenue from Contract with Customers: On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Ind AS 115, Revenue from Contract with Customers. The core principle of the new standard is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Further the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.
	The standard permits two possible methods of transition:
	1) Retrospective approach - Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors
	2) Retrospectively with cumulative effect of initially applying the standard recognized at the date of initial application (Cumulative catch - up approach)
	The effective date for adoption of Ind AS 115 is financial periods beginning on or after April 1, 2018.
	The Company will adopt the standard on April 1, 2018 by using the cumulative catch-up transition method and accordingly comparatives for the year ending or ended March 31, 2018 will not be retrospectively adjusted. The effect on adoption of Ind AS 115 is expected to be insignificant.

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (37) [See below]

Textual information (37)

Disclosure of revenue [Text Block]

d) Revenue Recognition	
	Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The company collects GST, service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:
a)	Interest Income Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the asset's net carrying amount on initial recognition. Interest income is included in other income in the statement of profit and loss.
b)	Dividends Dividend income is recognized when the Company's right to receive dividend is established, and is included in other income in the statement of profit and loss.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (38) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (39) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	31,983	0
Total interest income on current investments	31,983	0
Total interest income	31,983	0
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current equity securities	1,01,01,750	1,01,01,750
Total dividend income non-current investments	1,01,01,750	1,01,01,750
Total dividend income	1,01,01,750	1,01,01,750
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	23,57,07,500	22,02,32,800
Total other non-operating income	23,57,07,500	22,02,32,800
Total other income	24,58,41,233	23,03,34,550
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (40) [See below]	
Interest expense [Abstract]		
Other interest charges	24,43,58,034	22,71,14,025
Total interest expense	24,43,58,034	22,71,14,025
Other borrowing costs	47,937	124
Total finance costs	24,44,05,971	22,71,14,149
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	0	0
Total depreciation, depletion and amortisation expense	0	0
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (41) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	1,19,733	25,21,460
Total rates and taxes excluding taxes on income	1,19,733	25,21,460
Legal professional charges	5,33,671	3,06,500

Directors sitting fees	0	0
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	2,50,000	2,50,000
Total payments to auditor	2,50,000	2,50,000
CSR expenditure	0	0
Miscellaneous expenses	0	2
Total other expenses	9,03,404	30,77,962
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Total current tax	0	0

Textual information (38)

Subclassification and notes on income and expense explanatory [Text Block]

20	OTHER COMPREHENSIVE INCOME		
		Year ended March 31, 2020 Amount (INR)	Year ended March 31, 2019 Amount (INR)
	(i) Items that will not be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
	(i) Items that will be reclassified to profit or loss		
	Foreign Currency Translation Reserve	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-

Textual information (39)

Disclosure of notes on other income explanatory [Text Block]

17	OTHER INCOME		
		Year ended March 31, 2020 Amount (INR)	Year ended March 31, 2019 Amount (INR)
	Interest Income	31,983	-
	Dividend Income from Equity Investments	1,01,01,750	1,01,01,750
	Net Gain on Fair Value of Investments measured at FVTPL	23,57,07,500	22,02,32,800
	TOTAL	24,58,41,233	23,03,34,550

Textual information (40)

Disclosure of notes on finance cost explanatory [Text Block]

18	FINANCE COST		
		Year ended March 31, 2020 Amount (INR)	Year ended March 31, 2019 Amount (INR)
	Interest Expenses on Financial Liabilities		
	On Term Loans	-	-
	On Debentures	24,43,58,034	22,71,14,025
	Other Borrowing Costs	47,937	124
	TOTAL	24,44,05,971	22,71,14,149

Textual information (41)

Disclosure of notes on other expenses explanatory [Text Block]

19	OTHER EXPENSES		
		Year ended March 31, 2020 Amount (INR)	Year ended March 31, 2019 Amount (INR)
	Rates & Taxes	1,19,732	25,21,460
	Legal & Professional Expenses	5,33,671	3,06,500
	Auditors' remuneration		
	- Audit fees	2,50,000	2,50,000
	Miscellaneous Expenses	-	2
	TOTAL	9,03,403	30,77,962

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	01/04/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	9,55,943	8,72,239	8,68,69,413
Cash and cash equivalents	9,55,943	8,72,239	8,68,69,413

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Export sale manufactured goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	1,01,01,750	1,01,01,750
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]			Non-recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets [Member]			Other assets [Member]
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	230,99,43,500	207,42,26,000	185,39,93,200	230,99,43,500
Nature of other assets	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL		Investment in Equity Instruments in FIPL
Description of valuation techniques used in fair value measurement, assets	Level 2	Level 2		Level 2
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	23,57,17,500	22,02,32,800		23,57,17,500
Total increase (decrease) in fair value measurement, assets	23,57,17,500	22,02,32,800		23,57,17,500
Assets at end of period	230,99,43,500	207,42,26,000	185,39,93,200	230,99,43,500
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).		Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).		Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Nature of other assets	Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL		Investment in Equity Instruments in FIPL

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]		Level 2 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	207,42,26,000	185,39,93,200	230,99,43,500	207,42,26,000
Nature of other assets	Investment in Equity Instruments in FIPL		Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL
Description of valuation techniques used in fair value measurement, assets	Level 2		Level 2	Level 2
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	22,02,32,800		23,57,17,500	22,02,32,800
Total increase (decrease) in fair value measurement, assets	22,02,32,800		23,57,17,500	22,02,32,800
Assets at end of period	207,42,26,000	185,39,93,200	230,99,43,500	207,42,26,000
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).		Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).		Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Nature of other assets	Investment in Equity Instruments in FIPL		Investment in Equity Instruments in FIPL	Investment in Equity Instruments in FIPL

Disclosure of fair value measurement of assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Non-recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]
	01/04/2018
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	185,39,93,200
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	185,39,93,200

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]	Textual information (42) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (42)**Disclosure of entity's operating segments [Text Block]**

26	Segment Reporting
	The Company is exclusively engaged in the business of rendering "Consultancy Services in the field of Infrastructure Development, primarily in India. As per Ind AS 108 "Operating Segments", specified under Section 133 of the Companies Act, 2013, there are no reportable operating or geographical segments applicable to the Company.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	FLAKE REALTECH PRIVATE LIMITED	(A) FLAKE REALTECH PRIVATE LIMITED
Country of incorporation or residence of subsidiary	India	India
CIN of subsidiary company	U74110DL2020PTC360899	U74110DL2020PTC360899
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	No
SRN of filing of balance sheet by subsidiary	R96975495	
Reason if no filing has been made by subsidiary	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	27/01/2020	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	0.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	1	1
Share capital of subsidiary	10,000	0
Reserves and surplus of subsidiary	-6,996	0
Total assets of subsidiary	10,000	0
Total liabilities of subsidiary	-6,996	0
Investment of subsidiary	0	0
Turnover of subsidiary	0	0
Profit before tax of subsidiary	-6,996	0
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-6,996	0
Proposed dividend of subsidiary	0	0
Name of subsidiary	FLAKE REALTECH PRIVATE LIMITED	(A) FLAKE REALTECH PRIVATE LIMITED
Country of incorporation or residence of subsidiary	India	India
CIN of subsidiary company	U74110DL2020PTC360899	U74110DL2020PTC360899

Footnotes

(A) Not Applicable for last year

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 1	[pure] 1
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

[613400] Notes - Consolidated Financial Statements**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1
	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	FLAKE REALTECH PRIVATE LIMITED
Principal place of business of subsidiary consolidated	India
Country of incorporation or residence of subsidiary consolidated	India
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	Entities Consolidated 1	Entities Consolidated 2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [Line items]		
Name of entity consolidated	Mission Holdings Pvt Ltd	Flake Realtech Pvt Ltd
Type of entity consolidated	Parent	Indian Subsidiary
Amount of net assets of entity consolidated	599.17	0.03
Net assets of entity as percentage of consolidated net assets	99.99%	0.01%
Amount of share in profit or loss of entity consolidated	5.39	-0.07
Share in profit or loss of entity as percentage of consolidated profit or loss	(A) 100.00%	-1.32%
Amount of share in other comprehensive income consolidated	0	0
Share in other comprehensive income consolidated	0.00%	0.00%
Amount of share in comprehensive income consolidated	2,458.41	0
Share in comprehensive income consolidated	100.00%	0.00%

Footnotes

(A) It is 101.32%

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (43) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

Textual information (43)

Disclosure of notes on consolidated financial statements explanatory [Text Block]

Additional information pursuant to schedule III of Companies Act, 2013, "General instructions for the preparation of consolidated financials statement" for financials year 2019-20.

Name of the entity in the Group	Net Assets, i.e., total assets minus total liabilities		Share in profit and loss		Share in other Comprehensive income		Share in total Comprehensive income	
	As % of consolidated net assets	Amount in Rs. 'Lakhs'	As % of consolidated profit and loss	Amount in Rs. 'Lakhs'	As % of consolidated other comprehensive income	Amount in Rs. 'Lakhs'	As % of total comprehensive income	Amount in Rs. 'Lakhs'
Company (Mission Holdings Pvt Ltd)	99.99%	599.17	101.32%	5.39	0	-	100%	2,458.41
Subsidiaries (Flake Realtech Pvt Ltd)	0.01%	0.03	-1.32%	(0.07)	0.00%	-	0.00%	-
		599.20		5.32		-		2,458.41

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	FLAKE REALTECH PRIVATE LIMITED	(A) FLAKE REALTECH PRIVATE LIMITED
CIN of subsidiary company	U74110DL2020PTC360899	U74110DL2020PTC360899
Country of incorporation or residence of subsidiary	India	India
Proportion of ownership interest in subsidiary	100.00%	0.00%
Proportion of voting rights held in subsidiary	100.00%	0.00%

Footnotes

(A) Not Applicable for last year

[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]	Other related parties [Member]			
	Record 1		Record 2	
Related party [Axis]	01/04/2019 to 31/03/2020		01/04/2018 to 31/03/2019	
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Feedback Limited	Infra Private Limited	Feedback Foundation Trust	Feedback Foundation Trust
Country of incorporation or residence of related party	India		India	
Permanent account number of related party			AAATF3109R	
CIN of related party	U74899DL1990PTC040630		U74899DL1990PTC040630	
Description of nature of transactions with related party	Revenue		Loans & Advances (Net)	
Related party transactions [Abstract]				
Purchases of goods related party transactions	0		0	
Revenue from rendering of services related party transactions	1,01,01,750		1,01,01,750	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0		0	
Amounts receivable related party transactions	0		0	
Explanation of details of guarantees given or received of outstanding balances for related party transaction			Loans & Advances (Net)- Rs. 2,01,16,564	
Expense recognised during period for bad and doubtful debts for related party transaction	0		0	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]	Textual information (44) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (44)

Disclosure of related party [Text Block]

24	Related Party Disclosure		
(a)LIST OF RELATED PARTIES AS PER IND AS 24			
S.No		Name of Related Party	Nature of Relationship
A	(i)	A person or a close member of that person's family of a reporting entity has control or joint control over the reporting entity	
		Mr. Vinayak Chatterjee	Director
		Mr. R.S.Ramasubramaniam	Director
	(ii)	A person or a close member of that person's family of a reporting entity has significant influence over the reporting entity	
		N.A.	
	(iii)	A person or a close member of that person's family of a reporting entity is a member of the Key Management Personnel of the reporting entity or of a parent of the reporting entity.	

(b) The following transactions were carried out with related parties in the ordinary course of business:

Name of Party	Type of relation	Nature of Transaction	Income / Expense	March 31, 2020	March 31, 2019
				Amount (INR)	Amount (INR)
Feedback Infra Private Limited	Investee Company	Dividend	Revenue	1,01,01,750	1,01,01,750
Feedback Foundation Trust	A Key Managerial Personnel who has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).	Interest on Loan	Expense		
		Interest on Loan	Income	-	-

(c) The following are the Closing Balances with related parties in the ordinary course of business:

Name of		Nature of	Asset /	March 31,	March 31,
---------	--	-----------	---------	-----------	-----------

Party	Type of relation	Transaction	Liability	2020	2019
				Amount (INR)	Amount (INR)
Feedback Infra Private Limited	Investee Company	Closing Balances:			
		Dividend Receivable	Asset	-	-
Feedback Foundation Trust	A Key Managerial Personnel who has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).	Closing Balances:			
		Interest Payable	Liability		
		Loans & Advances (Net)	Asset	2,01,16,564	2,35,05,251
		Loans & Advances (Net)	Liability		

(d) Terms and conditions of transactions with related parties

The sales and purchases / services rendered to and from related parties are made on terms equivalent to those that prevail in arm's length transactions. There have been no guarantees provided or received for any related party receivables or payables.

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]	Textual information (45) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 4.3	[INR/shares] 1.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 4.3	[INR/shares] 1.15
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 4.3	[INR/shares] 1.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 4.3	[INR/shares] 1.15
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	5,31,858	1,42,439
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	5,31,858	1,42,439
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 1,23,560	[shares] 1,23,560

Textual information (45)**Disclosure of earnings per share [Text Block]**

22	EARNING PER SHARE				
		Year ended March 31, 2020 Amount (INR)	Year ended March 31, 2019 Amount (INR)	Year ended March 31, 2018 Amount (INR)	Year ended March 31, 2017 Amount (INR)
a)	Net Profit for Basic & diluted EPS	5,31,858	1,42,439	3,81,868	20,77,824
b)	Number of Equity Shares at the beginning of the year	1,23,560	1,23,560	1,23,560	1,23,560
	Total Number of Shares outstanding at the end of the year	1,23,560	1,23,560	1,23,560	1,23,560
	Earning Per Share - Basic	4.30	1.15	3.09	16.82
	Earning per share - Diluted	4.30	1.15	3.09	16.82
	Face value per share	10	10	10	10

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No

