

MISSION HOLDINGS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	MISSION HOLDINGS PRIVATE LIMITED	
Corporate identity number	U67120DL1996PTC082287	
Permanent account number of entity	AAACF2095H	
Address of registered office of company	311, 3rd Floor, Vardhaman Plaza, Pocket 7, Plot No. 6, Sector 12, Dwarka, New Delhi, DELHI, INDIA - 110078	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	25/10/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

[700600] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1 01/04/2020 to 31/03/2021	2 01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	HEMANT	RAYAPROLU
Middle name of director		SAMBAMOORTHY
Last name of director	PANDEY	RAMASUBRAMANIAM
Designation of director	Additional Director	Director
Director identification number of director	03395270	00008937
Date of signing board report	25/10/2021	25/10/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member] 01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	NA
Description of main product/service	NA
NIC code of product/service	0
Percentage to total turnover of company	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has not transferred any amount to reserves for the financial year ended on 31st March, 2021.
Disclosures relating to amount recommended to be paid as dividend	The Board of Directors of the Company did not recommend any dividend for the financial year ended 31st March, 2021.
Details regarding energy conservation	Conservation of Energy: NIL
Details regarding technology absorption	Technology Absorption and Research & Development: NIL
Details regarding foreign exchange earnings and outgo	Textual information (3) [See below]
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	MISSION HOLDINGS PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Provisions of Section 149 of the Companies Act, 2013 and rules framed there under are not applicable to your Company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The provisions of Section 135 of the Companies Act, 2013, are not applicable on the Company; because the Company has not reached this limit specified under the provisions
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (12) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (14) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (16) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (18) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Director's Report

To,

The Members,

Mission Holdings Private Limited

Your Directors have pleasure in presenting the Annual Report on the affairs of the Company together with the Audited Statement of Accounts of your Company for the year ended on March 31, 2021.

1. FINANCIAL SUMMARY

The Company's financial performance for the year under review along with previous year's figures is given here under:

Particulars	Financial Year ended 31st March,2021 (Amount In Rs.)	Financial Year ended 31st March,2020 (Amount In Rs.)
Net Sales/ Income from Business Operations	-	-
Other Income	-	24,58,41,233
Total Income	-	24,58,41,233
Less: Expenditure	27,19,44,536	24,53,02,379
Profit before prior period items and tax	(27,19,44,536)	5,38,854
Less: Extraordinary/ exceptional Items	61,94,88,626	-
Profit before Tax	(89,14,33,162)	5,38,854
Less: Provision for Taxes:	-	-
Current Year	-	-
Deferred Tax	-	-
Net Profit after Tax	(89,14,33,162)	5,38,854
Earnings Per Share	-	4.36

2. STATE OF COMPANY AFFAIRS / HIGHLIGHTS

- There has been no change in the business of the Company during the financial year ended 31st March, 2021.
- The management of the company puts its best effort to promote the business of the Company and it is expected that positive trend will be shown in the near future, furthering the growth of the Company.
- During the relevant financial year, the Company has suffered net loss of INR 89,14,33,162.

3. DIVIDEND

The Board of Directors of the Company did not recommend any dividend for the financial year ended 31st March, 2021.

4. RESERVES

The Company has not transferred any amount to reserves for the financial year ended on 31st March, 2021.

5.DETAILS OF SUBSIDIARY/JOINT VENTURE/ ASSOCIATE COMPANIES

Sr. No.	Name of the Company	Holding/ Subsidiary/ Associate/Joint Venture	% of shares held
1.	Feedback Infra Private Limited	Associate	41.16

The Company has no Holding/Subsidiary/Joint Venture company.

6. CHANGE IN DIRECTORSHIP

There has been no change in the constitution of Board during the financial year under review However after the closer of financial year following changes were occurred in the board:

S. No.	Name of Directors	DIN	Date of Appointment/Resignation/Change in Directorship
1.	Vinayak Chatterjee	00008933	Resignation on 28/09/2021
2.	Parvesh Minocha	00008946	Resignation on 28/09/2021
3.	Rumjhum Chatterjee	00283824	Resignation on 28/09/2021
4.	Ramesh Puthankalam	02166684	Resignation on 28/09/2021
5.	Hemant Pandey	03395270	Appointed on 20/09/2021

7. STATUTORY AUDITOR

M/s ATJ & Associates, Chartered Accountants (FRN – 08648N) and having their office at Defence Colony, New Delhi, Delhi-110024, were appointed as Statutory Auditors of the Company for a term of five years, at the AGM held in financial year 2019 in terms of provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013.

Pursuant to amendment made in Section 139 of the Companies Act,2013 (through Section 40 of the Companies (Amendment) Act,2017 and notified w.e.f. May 7,2018 ratification of appointment of the statutory auditors by the members at every annual general meeting is no longer required. Accordingly, ratification resolution is not being taken up at the ensuing Annual General Meeting.

8. SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Secretarial Audit is not applicable to the company.

9. BOARD'S COMMENT ON THE AUDITORS' REPORT

The comments given by the Auditors are self-explanatory and do not require any further explanation.

10. DETAILS OF FRAUDS REPORTED BY AUDITORS

As per Section 143 sub-section 12 of Companies Act 2013, company has not been committed in any frauds.

11. DEPOSITS

During the financial year, your Company did not accept any Deposit under Chapter V of the Companies Act, 2013, read with Companies (Acceptance of Deposits) Rules, 2014. There are no depositors in the Company

12. MEETINGS OF BOARD OF DIRECTORS

The Board met Six times during the financial year 2020-21 on 20th April 2020, 9th May 2020, 20th June 2020, 24th August 2020, 03rd December 2020, and 24th March 2021. The necessary quorum was present for all the meetings.

13. ANNUAL RETURN

The Company doesn't have any website, further pursuant to Ministry's Notification No. G.S.R. 159(E) dated 05.03.2021, extract of annual Return i.e. Form MGT-9 has been omitted in Rule 12 of Companies (Management and Administration) Amendment Rules, 2021.

14. MATERIAL CHANGES AND COMMITMENTS

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

15. DECLARATION BY AN INDEPENDENT DIRECTOR(S)

Provisions of Section 149 of the Companies Act, 2013 and rules framed there under are not applicable to your Company.

16. NOMINATION & REMUNERATION POLICY

Pursuant to provision of sub-section (1) of section 178 of the Companies Act, 2013, every listed company and such other class of companies as may be prescribed shall constitute a Nomination & Remuneration Committee and shall have a nomination & remuneration Policy for its directors and senior management. But this provision is not applicable on our company.

17. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

Particulars of loans, guarantees or investments made by the Company pursuant to the provisions of Section 186 of the Act are provided in the Financial Statements of the Company for the Financial Year ended March 31, 2021. This Report of the Board is the annexure to the said Financial Statements of the Company.

18. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013, are not applicable on the Company; because the Company has not reached this limit specified under the provisions

19. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

20. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The following is a summary of sexual harassment complaints received and disposed of by your Company during the FY ended March 31, 2021:

Number of complaints received: NIL

Number of complaints disposed of: N.A.

21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188 OF THE COMPANIES ACT, 2013

The Directors draw attention of the members to Notes to the Financial Statement, which sets out related party disclosures.

All transactions entered into between the Company and its related parties during the financial year ended 31st March 2021 were in the ordinary course of business and on an arm's length basis.

The particulars of contract or arrangements as prescribed under Section 134 (3) (h) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 are attached herewith as Annexure A.

22. SHARE CAPITAL

During the financial year 2020-21, there has been no change in the Capital Structure of the Company.

Authorized Share Capital is Rs. 30,00,000/-

Paid-up Share Capital is Rs. 12,35,600/-

Issue of sweat equity shares and ESOP

No sweat equity shares or ESOP were issued during the reporting period.

Non-Convertible Debentures

The Company has the following debenture series:

Series: 2%, 1850, Unlisted, Redeemable, Non-Convertible Debentures

Debenture Holder: Zenith Infra Investment Holdings Pte. Limited

Amount of Debentures: Rs. 185 Crores

Debenture Trustee: IDBI Trusteeship Services Limited

Contact No. 022 40807000

23. COMPOSITION OF AUDIT COMMITTEE AND OTHER DISCLOSURES

The company is not required to constitute audit committee pursuant to Section 177 of the Companies act, 2013.

24. PARTICULARS OF EMPLOYEES

The Company had no such employee during the year under review whose particulars are required to be given under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

25. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company has an internal Enterprise Risk Management (ERM) framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The Company has identified various risks and also has mitigation plans for each risk identified.

26. INTERNAL CONTROL SYSTEMS

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

Timely and accurate financial reporting in accordance with applicable accounting standards.

Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.

Compliance with applicable laws, regulations and management policies.

27. COST AUDIT

Maintenance of cost records and requirement of Cost Audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable to the business activities carried out by the Company

28. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO DURING THE FINANCIAL YEAR

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of The Companies (Accounts) Rules, 2014, have not been furnished considering the nature of activities undertaken by the Company during the year under review:

Conservation of Energy: NIL

Technology Absorption and Research & Development: NIL

Foreign Exchange Earnings and Outgo

The Company is not involved in activities relating to export and import and during the financial year under review:

Particulars	2020-21 (INR)	2019-20 (INR)
Foreign Exchange Earnings	-	-
Foreign Exchange outgo	-	-

29. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts for the year ended March 31, 2021, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2021 and of the profit of the Company for the year ended on that date.

c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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

30. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board

Mission Holdings Private Limited

HemantPandey Rayaprolu Sambamoorthi Ramasubramaniam

Director Director

DIN: 03395270 DIN: 00008937

Date:25/10/2021

Place: New Delhi

Annexure- (A)

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

S.N	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/trans actions	Duration of the contracts / arrangements / transaction	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
-	-	-	-	-	-	-	-	-

2. Details of material contracts or arrangement or transactions at arm's length basis

S.N.	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements /	Duration of the contracts / arrangements /	Salient terms of the contracts or arrangements or transactions	Date(s) of approval by the Board, if	Amount paid as advances, if
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	transactions	transactions	including the value, if any	any	any
A Key Managerial Personnel who has significant influence over the entity or a member of the key management p					
1. Personnel of the entity	Loans & Advances	2020-21	4,20,05,251	-	-
Feedback Foundation					
Trust					

For Mission Holdings Private Limited

HemantPandey Rayaprolu Sambamoorthi Ramasubramaniam

Director Director Date: 25/10/2021

DIN: 03395270 DIN: 00008937 Place: New Delhi

Textual information (2)

Description of state of companies affair

There has been no change in the business of the Company during the financial year ended 31st March, 2021. The management of the company puts its best effort to promote the business of the Company and it is expected that positive trend will be shown in the near future, furthering the growth of the Company. During the relevant financial year, the Company has suffered net loss of INR 89,14,33,162.

Textual information (3)

Details regarding foreign exchange earnings and outgo

Foreign Exchange Earnings and Outgo The Company is not involved in activities relating to export and import and during the financial year under review: Particulars 2020-21 (INR) 2019-20 (INR) Foreign Exchange Earnings - - Foreign Exchange outgo - -

Textual information (4)

Disclosures in director's responsibility statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that- a) In the preparation of the annual accounts for the year ended March 31, 2021, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same. b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2021 and of the profit of the Company for the year ended on that date. c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. d) The Directors have prepared the annual accounts on a 'going concern' basis. e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company. f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system is adequate and operating effectively.

Textual information (5)

Details of material changes and commitment occurred during period affecting financial position of company

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

Textual information (6)

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

Particulars of loans, guarantees or investments made by the Company pursuant to the provisions of Section 186 of the Act are provided in the Financial Statements of the Company for the Financial Year ended March 31, 2021. This Report of the Board is the annexure to the said Financial Statements of the Company.

Textual information (7)

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

The Directors draw attention of the members to Notes to the Financial Statement, which sets out related party disclosures.

All transactions entered into between the Company and its related parties during the financial year ended 31st March 2021 were in the ordinary course of business and on an arm's length basis.

The particulars of contract or arrangements as prescribed under Section 134 (3) (h) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 are attached herewith as Annexure A.

Textual information (8)

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

The Company doesn't have any website, further pursuant to Ministry's Notification No. G.S.R. 159(E) dated 05.03.2021, extract of annual Return i.e. Form MGT-9 has been omitted in Rule 12 of Companies (Management and Administration) Amendment Rules, 2021.

Textual information (9)

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

Pursuant to provision of sub-section (1) of section 178 of the Companies Act, 2013, every listed company and such other class of companies as may be prescribed shall constitute a Nomination & Remuneration Committee and shall have a nomination & remuneration Policy for its directors and senior management. But this provision is not applicable on our company.

Textual information (10)

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

The Company has an internal Enterprise Risk Management (ERM) framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The Company has identified various risks and also has mitigation plans for each risk identified.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

The Company's financial performance for the year under review along with previous year's figures is given here under:

Particulars	Financial Year ended 31st March,2021 (Amount In Rs.)	Financial Year ended 31st March,2020 (Amount In Rs.)
Net Sales/ Income from Business Operations	-	-
Other Income	-	24,58,41,233
Total Income	-	24,58,41,233
Less: Expenditure	27,19,44,536	24,53,02,379
Profit before prior period items and tax	(27,19,44,536)	5,38,854
Less: Extraordinary/ exceptional Items	61,94,88,626	-
Profit before Tax	(89,14,33,162)	5,38,854
Less: Provision for Taxes:	-	-
Current Year	-	-
Deferred Tax	-	-
Net Profit after Tax	(89,14,33,162)	5,38,854
Earnings Per Share	-	4.36

Textual information (12)

Disclosure of change in nature of business [Text Block]

There has been no change in the business of the Company during the financial year ended 31st March, 2021.

The management of the company puts its best effort to promote the business of the Company and it is expected that positive trend will be shown in the near future, furthering the growth of the Company.

During the relevant financial year, the Company has suffered net loss of INR 89,14,33,162.

Textual information (13)

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

There has been no change in the constitution of Board during the financial year under review However after the closer of financial year following changes were occurred in the board:

S. No.	Name of Directors	DIN	Date of Appointment/Resignation/Change in Directorship
1.	Vinayak Chatterjee	00008933	Resignation on 28/09/2021
2.	Parvesh Minocha	00008946	Resignation on 28/09/2021
3.	Rumjhum Chatterjee	00283824	Resignation on 28/09/2021
4.	Ramesh Puthankalam	02166684	Resignation on 28/09/2021
5.	Hemant Pandey	03395270	Appointed on 20/09/2021

Textual information (14)

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

Sr. No.	Name of the Company	Holding/ Subsidiary/ Associate/Joint Venture	% of shares held
1.	Feedback Infra Private Limited	Associate	41.16

The Company has no Holding/Subsidiary/Joint Venture company.

Flake Realtech Private Limited ceases to become the subsidiary of the company during the year.

Textual information (15)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the financial year, your Company did not accept any Deposit under Chapter V of the Companies Act, 2013, read with Companies (Acceptance of Deposits) Rules, 2014. There are no depositors in the Company

Textual information (16)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

During the financial year, your Company did not accept any Deposit under Chapter V of the Companies Act, 2013, read with Companies (Acceptance of Deposits) Rules, 2014. There are no depositors in the Company

Textual information (17)

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

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

Timely and accurate financial reporting in accordance with applicable accounting standards.

Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.

Compliance with applicable laws, regulations and management policies.

Textual information (18)

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

There has been no change in the constitution of Board during the financial year under review However after the closer of financial year following changes were occurred in the board:

S. No.	Name of Directors	DIN	Date of Appointment/Resignation/Change in Directorship
1.	Vinayak Chatterjee	00008933	Resignation on 28/09/2021
2.	Parvesh Minocha	00008946	Resignation on 28/09/2021
3.	Rumjhum Chatterjee	00283824	Resignation on 28/09/2021
4.	Ramesh Puthankalam	02166684	Resignation on 28/09/2021
5.	Hemant Pandey	03395270	Appointed on 20/09/2021

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	HEMANT	RAYAPROLU
Middle name of director		SAMBAMOORTHY
Last name of director	PANDEY	RAMASUBRAMANIAM
Designation of director	Additional Director	Director
Director identification number of director	03395270	00008937
Date of signing of financial statements by director	25/10/2021	25/10/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (19) [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 (20) [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 (21) [See below]
Disclosure in auditors report relating to loans	Textual information (22) [See below]	
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (23) [See below]	
Disclosure relating to terms and conditions of loans granted	Textual information (24) [See below]	
Disclosure regarding receipt of loans granted	Textual information (25) [See below]	
Disclosure regarding terms of recovery of loans granted	Textual information (26) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (27) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (28) [See below]	
Disclosure in auditors report relating to maintenance of cost records		Textual information (29) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (31) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (32) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (33) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (34) [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 (35) [See below]	
Disclosure in auditors report relating to managerial remuneration		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		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 (36) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (37) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (38) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (39) [See below]

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	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	25/10/2021
Date of signing of balance sheet by auditors	25/10/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (40) [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 (19)**Disclosure in auditors report relating to 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 (20)**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 (21)

Disclosure in auditors report relating to inventories

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 (22)

Disclosure in auditors report relating to loans

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 (23)

Disclosure about loans granted to parties covered under section 189 of companies act

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 (24)

Disclosure relating to terms and conditions of loans granted

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 (25)

Disclosure regarding receipt of loans granted

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 (26)

Disclosure regarding terms of recovery of loans granted

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 (27)

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

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 (28)

Disclosure in auditors report relating to deposits accepted

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 (29)

Disclosure in auditors report relating to maintenance of cost records

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 (30)

Disclosure in auditors report relating to 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, 2021 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 (31)

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, 2021 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 (32)

Disclosure relating to disputed 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, 2021 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 (33)

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

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 (34)

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

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 (35)

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

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 (36)

Disclosure in auditors report relating to transactions with related parties

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 standalone Financial Statements etc., as required by the applicable accounting standards.

Textual information (37)

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

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 (38)

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

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 (39)

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

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 (40)

Disclosure in auditor's report explanatory [Text Block]

ATJ AND ASSOCIATES
Chartered Accountants

204, MANDIR COMMERCIAL COMPLEX,
SOUTH EXTENSION II, MASJID MOTH,
NEW DELHI 110049
Ph. 9811045788, 11-51645115

INDEPENDENT AUDITORS' REPORT

To the Members of MISSION HOLDINGS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of MISSION HOLDINGS PRIVATE LIMITED ('the Company'), which comprises the Balance Sheet as at March 31, 2021, 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 standalone 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, 2021 and its Loss, total comprehensive loss, its cash flows and the changes in equity for the year ended on that date.

Basis of Opinion

We conducted our audit of the standalone 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 standalone 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 standalone 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 standalone financial statements.

Material Uncertainty Related to Going Concern

Attention is invited to Note 31 of the standalone financial statements regarding the preparation of financial statements of the Company on a going concern basis notwithstanding the fact that the Company has incurred a loss of Rs 89.14 crores during the year (after recognition of exceptional items) which has resulted in erosion in the net worth of the Company as on March 31, 2021. As per the management's the losses in the current year is primarily due to impairment of investment in equity shares of M/s Feedback Infra Pvt. Ltd and provision for loans to Feedback Foundation Trust.

The total current and non-current borrowings of the Company including interest accrued as on March 31, 2021 amounts to Rs 256.67 Crores. The net current liabilities as on March 31, 2021 were Rs 71.59 Crores. The Company has deferred the payment of interest on NCDs of Rs 185 Crores. The aforesaid conditions indicate existence of liquidity stress and material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern and consequently, the ability of the Company to realise its assets and discharge its liabilities in the normal course of business.

Based on the management's assessment, the investee Company has a robust order book position and therefore the Company's management is of the view that the Company will be able to get some dividend from the investee Company which will be far more to meet its liquidity requirements, the management has prepared the standalone financial statements on a going concern basis.

Our opinion is not modified in respect of this matter.

Information Other than the standalone 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 standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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 standalone 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 standalone 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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:

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

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

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.

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

The matters described in Material uncertainty Related to Going Concern section above in our opinion, may have adverse effects on the functioning of the Company.

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

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

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:

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 : 25.10.2021 Partner

UDIN : 21086787AAAAZD4849 M.No.086787

ANNEXURE “A” TO THE AUDITOR’S REPORT

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 2021.

Based on the Audit procedures performed for the purpose of reporting a true and fair view on the standalone 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:

In respect of its fixed assets:

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

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.

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

In respect of its inventory:

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.

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.

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.

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.

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.

In respect of Statutory dues:

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.

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, 2021 for a period more than six months from the date they become payable.

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.

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.

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.

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.

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.

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

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 standalone Financial Statements etc., as required by the applicable accounting standards.

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.

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.

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 : 25.10.2021 Partner

UDIN : 21086787AAAAZD4849 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, 2021 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, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the institute of Chartered Accountants of India.

For ATJ & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg.No. 08648N

Place : New Delhi [Jagvinder Bir Singh]

Dated : 25.10.2021 Partner

UDIN : 21086787AAAAZD4849 M.No.086787

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

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

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	6,03,930	6,03,930	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	173,24,50,125	230,99,43,500	
Loans, non-current	0	2,01,16,564	
Total non-current financial assets	173,24,50,125	233,00,60,064	
Other non-current assets	14,46,678	13,81,841	
Total non-current assets	173,45,00,733	233,20,45,835	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	5,34,329	9,45,943	
Loans, current	0	0	
Other current financial assets	5,75,000	0	
Total current financial assets	11,09,329	9,45,943	
Total current assets	11,09,329	9,45,943	
Total assets	173,56,10,062	233,29,91,778	
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	-83,27,41,949	5,86,91,213	
Total equity attributable to owners of parent	-83,15,06,349	5,99,26,813	
Non controlling interest	0	0	
Total equity	-83,15,06,349	5,99,26,813	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	185,00,00,000	185,70,00,000	
Total non-current financial liabilities	185,00,00,000	185,70,00,000	
Provisions, non-current	0	0	
Total non-current liabilities	185,00,00,000	185,70,00,000	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	3,05,28,165	0	
Trade payables, current	56,905	2,88,078	
Other current financial liabilities	68,64,13,990	41,46,58,692	
Total current financial liabilities	71,69,99,060	41,49,46,770	
Other current liabilities	1,17,351	11,18,195	
Provisions, current	0	0	
Total current liabilities	71,71,16,411	41,60,64,965	
Total liabilities	256,71,16,411	227,30,64,965	
Total equity and liabilities	173,56,10,062	233,29,91,778	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -7,214.58	[INR/shares] 4.36
Total basic earnings (loss) per share	[INR/shares] -7,214.58	[INR/shares] 4.36
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -7,214.58	[INR/shares] 4.36
Total diluted earnings (loss) per share	[INR/shares] -7,214.58	[INR/shares] 4.36

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	0	24,58,41,233
Total income	0	24,58,41,233
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	27,17,64,080	24,44,05,972
Depreciation, depletion and amortisation expense	0	0
Other expenses	1,80,456	8,96,407
Total expenses	27,19,44,536	24,53,02,379
Profit before exceptional items and tax	-27,19,44,536	5,38,854
Exceptional items before tax	-61,94,88,626	0
Total profit before tax	-89,14,33,162	5,38,854
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-89,14,33,162	5,38,854
Total profit (loss) for period	-89,14,33,162	5,38,854
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-89,14,33,162	5,38,854
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-89,14,33,162	5,38,854
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-89,14,33,162	5,38,854		-89,14,33,162
Total comprehensive income	-89,14,33,162	5,38,854		-89,14,33,162
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-89,14,33,162	5,38,854		-89,14,33,162
Other equity at end of period	-83,27,41,949	5,86,91,213	5,81,52,359	-83,27,41,949

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,38,854		-89,14,33,162	5,38,854
Total comprehensive income	5,38,854		-89,14,33,162	5,38,854
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	5,38,854		-89,14,33,162	5,38,854
Other equity at end of period	5,86,91,213	5,81,52,359	-83,27,41,949	5,86,91,213

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]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	5,81,52,359	6,37,12,929	6,37,12,929	6,37,12,929

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-89,14,33,162	5,38,854		-89,14,33,162
Total comprehensive income	-89,14,33,162	5,38,854		-89,14,33,162
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-89,14,33,162	5,38,854		-89,14,33,162
Other equity at end of period	-89,64,54,878	-50,21,716	-55,60,570	-89,64,54,878

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	5,38,854	
Total comprehensive income	5,38,854	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	5,38,854	
Other equity at end of period	-50,21,716	-55,60,570

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-89,14,33,162	5,38,854	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	27,17,64,080	24,44,05,972	
Adjustments for decrease (increase) in other current assets	-5,75,000	0	
Adjustments for decrease (increase) in other non-current assets	-64,837	-8,379	
Adjustments for other financial assets, non-current	-2,18,88,687	0	
Adjustments for increase (decrease) in trade payables, current	-2,31,173	2,80,000	
Adjustments for increase (decrease) in other current liabilities	-10,00,844	2,79,468	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(A) 61,94,88,626	(B) 0	
Adjustments for other financial liabilities, current	26,250	22,43,12,574	
Adjustments for interest income	0	31,983	
Adjustments for fair value losses (gains)	(C) 0	(D) -23,57,07,500	
Total adjustments for reconcile profit (loss)	86,75,18,415	23,35,30,152	
Net cash flows from (used in) operations	-2,39,14,747	23,40,69,006	
Net cash flows from (used in) operating activities	-2,39,14,747	23,40,69,006	
Cash flows from used in investing activities [Abstract]			
Interest received	0	31,983	
Other inflows (outflows) of cash	(E) 10,000	(F) 33,78,687	
Net cash flows from (used in) investing activities	10,000	34,10,670	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	3,05,28,165	0	
Repayments of borrowings	70,00,000	-70,00,000	
Interest paid	35,032	24,44,05,972	
Net cash flows from (used in) financing activities	2,34,93,133	-23,74,05,972	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4,11,614	73,704	
Net increase (decrease) in cash and cash equivalents	-4,11,614	73,704	
Cash and cash equivalents cash flow statement at end of period	5,34,329	9,45,943	8,72,239

Footnotes

- (A) Impairment allowance on Investements : 577483375 Impairment allowance on financial assets : 42005251
 (B) Impairment allowance on Investements : 0 Impairment allowance on financial assets : 0
 (C) Net Gain on Fair Value of Investments measured at FVTPL : 0
 (D) Net Gain on Fair Value of Investments measured at FVTPL : -235707500
 (E) Payments for issue of Loans : 0 Investment : 10000
 (F) Payments for issue of Loans : 3388687 Investment : -10000

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]
Description of accounting policy for segment reporting [TextBlock]	Textual information (43) [See below]	

Textual information (41)

Disclosure of significant accounting policies [Text Block]

MISSION HOLDINGS PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

1 Reporting Entity

Mission Holdings Pvt Ltd ("the Company") is a private company domiciled in India and has its registered office in Delhi

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 measurement

The financial statements have been prepared on an accrual basis and under the historical cost convention, except for the following:

- Certain financial assets and liabilities (including derivative instruments) that is measured at fair value;

c) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency.

d) Current or Non current classification

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

e) Use of judgments and estimates

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent liabilities and contingent assets at the date of financial statements, income and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

(A) Judgments

Information about the judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below:

- Lease classification (refer note xxx)
- Classification of financial assets

Application of accounting policies that require critical accounting estimates and assumption judgments having the most significant effect

on the amounts recognized in the financial statements are:

- Impairment test of financial and non-financial assets;
- Recognition and measurement of provisions and contingencies;
- Fair value measurement of financial instruments;

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

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.

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.

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

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.

b) Fair value measurement

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:

Level 1 - This includes financial instruments measured using quoted prices.

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).

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

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.

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.

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) Sale of services

(i) Income from consultancy services is recognised when significant milestones are achieved as per the terms of contracts/ agreements with clients. Amount realised against the invoices raised to customers before milestones are achieved are shown as advance from customers under the head of other current liability. Direct project expenditure incurred on assignments where milestones are not achieved as at the end of the year is carried forward as project in progress.

b) 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.

c) 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.

e) Borrowing costs

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.

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) Current tax

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.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognized amounts; and
- b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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) Segment Reporting

An operating segment is defined as a component of the entity that represents business activities from which it earns revenues and incurs expenses and for which discrete financial information is available. The operating segments are based on the Company's internal reporting structure and the manner in which operating results are reviewed by the Chief Operating Decision Maker (CODM). The Board of Directors of the Company has been identified as the CODM by the Company. Refer Note 37 for Segment disclosure.

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.

Textual information (42)

Disclosure of significant accounting policies [Text Block]

MISSION HOLDINGS PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

1 Reporting Entity

Mission Holdings Pvt Ltd ("the Company") is a private company domiciled in India and has its registered office in Delhi

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 measurement

The financial statements have been prepared on an accrual basis and under the historical cost convention, except for the following:

- Certain financial assets and liabilities (including derivative instruments) that is measured at fair value;

c) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency.

d) Current or Non current classification

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

e) Use of judgments and estimates

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent liabilities and contingent assets at the date of financial statements, income and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

(A) Judgments

Information about the judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below:

- Lease classification (refer note xxx)
- Classification of financial assets

Application of accounting policies that require critical accounting estimates and assumption judgments having the most significant effect

on the amounts recognized in the financial statements are:

- Impairment test of financial and non-financial assets;
- Recognition and measurement of provisions and contingencies;
- Fair value measurement of financial instruments;

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

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.

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.

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

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.

b) Fair value measurement

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:

Level 1 - This includes financial instruments measured using quoted prices.

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).

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

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.

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.

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) Sale of services

(i) Income from consultancy services is recognised when significant milestones are achieved as per the terms of contracts/ agreements with clients. Amount realised against the invoices raised to customers before milestones are achieved are shown as advance from customers under the head of other current liability. Direct project expenditure incurred on assignments where milestones are not achieved as at the end of the year is carried forward as project in progress.

b) 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.

c) 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.

e) Borrowing costs

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.

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) Current tax

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.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognized amounts; and
- b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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) Segment Reporting

An operating segment is defined as a component of the entity that represents business activities from which it earns revenues and incurs expenses and for which discrete financial information is available. The operating segments are based on the Company's internal reporting structure and the manner in which operating results are reviewed by the Chief Operating Decision Maker (CODM). The Board of Directors of the Company has been identified as the CODM by the Company. Refer Note 37 for Segment disclosure.

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.

Textual information (43)

Description of accounting policy for segment reporting [Text Block]

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:

	Year ended March 31, 2021	Year ended March 31, 2020
Principal amount and Interest due thereon remaining unpaid to any supplier as on 31st March	-	-
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	-	-
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	-	-
the amount of interest accrued and remaining unpaid	-	-
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.	-	-

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.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (44) [See below]	Textual information (45) [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 (46) [See below]	Textual information (47) [See below]

Textual information (44)

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 (45)

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 (46)

Disclosure of significant accounting policies [Text Block]

MISSION HOLDINGS PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

1 Reporting Entity

Mission Holdings Pvt Ltd ("the Company") is a private company domiciled in India and has its registered office in Delhi

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 measurement

The financial statements have been prepared on an accrual basis and under the historical cost convention, except for the following:

- Certain financial assets and liabilities (including derivative instruments) that is measured at fair value;

c) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency.

d) Current or Non current classification

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

e) Use of judgments and estimates

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent liabilities and contingent assets at the date of financial statements, income and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

(A) Judgments

Information about the judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below:

- Lease classification (refer note xxx)
- Classification of financial assets

Application of accounting policies that require critical accounting estimates and assumption judgments having the most significant effect

on the amounts recognized in the financial statements are:

- Impairment test of financial and non-financial assets;
- Recognition and measurement of provisions and contingencies;
- Fair value measurement of financial instruments;

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

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.

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.

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

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.

b) Fair value measurement

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:

Level 1 - This includes financial instruments measured using quoted prices.

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).

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

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.

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.

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) Sale of services

(i) Income from consultancy services is recognised when significant milestones are achieved as per the terms of contracts/ agreements with clients. Amount realised against the invoices raised to customers before milestones are achieved are shown as advance from customers under the head of other current liability. Direct project expenditure incurred on assignments where milestones are not achieved as at the end of the year is carried forward as project in progress.

b) 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.

c) 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.

e) Borrowing costs

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.

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) Current tax

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.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognized amounts; and
- b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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) Segment Reporting

An operating segment is defined as a component of the entity that represents business activities from which it earns revenues and incurs expenses and for which discrete financial information is available. The operating segments are based on the Company's internal reporting structure and the manner in which operating results are reviewed by the Chief Operating Decision Maker (CODM). The Board of Directors of the Company has been identified as the CODM by the Company. Refer Note 37 for Segment disclosure.

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.

Textual information (47)

Disclosure of significant accounting policies [Text Block]

MISSION HOLDINGS PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

1 Reporting Entity

Mission Holdings Pvt Ltd ("the Company") is a private company domiciled in India and has its registered office in Delhi

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 measurement

The financial statements have been prepared on an accrual basis and under the historical cost convention, except for the following:

- Certain financial assets and liabilities (including derivative instruments) that is measured at fair value;

c) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency.

d) Current or Non current classification

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

e) Use of judgments and estimates

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent liabilities and contingent assets at the date of financial statements, income and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

(A) Judgments

Information about the judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below:

- Lease classification (refer note xxx)
- Classification of financial assets

Application of accounting policies that require critical accounting estimates and assumption judgments having the most significant effect

on the amounts recognized in the financial statements are:

- Impairment test of financial and non-financial assets;
- Recognition and measurement of provisions and contingencies;
- Fair value measurement of financial instruments;

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

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.

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.

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

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.

b) Fair value measurement

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:

Level 1 - This includes financial instruments measured using quoted prices.

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).

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

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.

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.

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) Sale of services

(i) Income from consultancy services is recognised when significant milestones are achieved as per the terms of contracts/ agreements with clients. Amount realised against the invoices raised to customers before milestones are achieved are shown as advance from customers under the head of other current liability. Direct project expenditure incurred on assignments where milestones are not achieved as at the end of the year is carried forward as project in progress.

b) 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.

c) 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.

e) Borrowing costs

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.

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) Current tax

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.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognized amounts; and
- b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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) Segment Reporting

An operating segment is defined as a component of the entity that represents business activities from which it earns revenues and incurs expenses and for which discrete financial information is available. The operating segments are based on the Company's internal reporting structure and the manner in which operating results are reviewed by the Chief Operating Decision Maker (CODM). The Board of Directors of the Company has been identified as the CODM by the Company. Refer Note 37 for Segment disclosure.

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

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

[400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment			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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	6,03,930	0	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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
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 and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	6,03,930	6,03,930	6,03,930

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
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	0

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]	
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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Total increase (decrease) in property, plant and equipment	0	
Property, plant and equipment at end of period	0	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 and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (48) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (48)

Disclosure of property, plant and equipment [Text Block]

PROPERTY, PLANT & EQUIPMENT

Particulars	Freehold Land	Total
Gross Carrying Value		
Balance at April 01, 2019	603,930	603,930
Additions	-	-
Disposals / Deductions	-	-
Balance as at March 31, 2020	603,930	603,930
Balance at April 01, 2020	603,930	603,930
Additions	-	-
Disposals / Deductions	-	-
Balance as at March 31, 2021	603,930	603,930
Accumulated Depreciation		
Balance at April 1, 2019	-	-
Depreciation for the year	-	-
Disposals / Deductions	-	-
As at March 31, 2020	-	-
Balance at April 1, 2020	-	-
Depreciation for the year	-	-
Disposals / Deductions	-	-
As at March 31, 2021	-	-
Net carrying value		
Balance at March 31, 2020	603,930	603,930
Balance at March 31, 2021	603,930	603,930

Notes:

1. On transition date, the company has elected to continue with carrying value of all of its property, plant and equipment as deemed cost and Net carrying value under previous GAAP as on 31st March 2016 is recognised as Gross carrying amount in Ind AS as on 01st April 2016.

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]	Textual information (49) [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 (49)

Disclosure of impairment of assets [Text Block]

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

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

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

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

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Description of financial risk management related to agricultural activity	Textual information (50) [See below]	
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

Textual information (50)**Description of financial risk management related to agricultural activity**

Particulars March 31, 2021 Amount (INR) March 31, 2020 Amount (INR) Fixed-rate instruments Financial assets - Variable-rate instruments Financial liabilities - - Borrowings 1,850,000,000 1,857,000,000 - 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, 2021 and 31 March, 2020. Amount (INR) Particulars Year ended March 31, 2021 Year ended March 31, 2020 Increase Decrease Interest rates - increase/decrease by 45 basis points 5,752,575 -5,752,575 5,774,342 -5,774,342 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, 2021: Particulars Carrying Amount Amount (INR) Less than 1 year Amount (INR) More Than 1 Year Amount (INR) Borrowings - Current - Borrowings - Non-Current 1,850,000,000 1,850,000,000 Trade payables 56,905 56,905 - Other financial liabilities - Current 686,413,990 686,413,990 - Total 2,536,470,895 2,536,470,895 - 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 1,857,000,000 7,000,000 1,850,000,000 Trade payables 288,078 288,078 - Other financial liabilities - Current 414,658,692 19,105,286 395,553,406 Total 2,271,946,770 26,393,364 2,245,553,406 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 Particulars March 31, 2020 Amount (INR) Equity Share Capital 1,235,600 1,235,600 Other Equity -832,741,949 58,691,213 Total Equity (A) -831,506,349 59,926,813 Non-Current Borrowings 1,850,000,000 1,857,000,000 Current Borrowings 30,528,165 - Gross Debt (B) 1,880,528,165 1,857,000,000 Total Capital (A+B) 1,049,021,816 1,916,926,813 Gross Debt as above 1,880,528,165 1,857,000,000 Less: Cash and Cash equivalents including bank balance 534,329 945,943 Net Debt (C) 1,879,993,836 1,856,054,057 Net Debt to Equity -226% 3097%

[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, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	256,69,99,060	227,19,46,770	256,69,99,060	227,19,46,770
Financial liabilities, at fair value	256,69,99,060	227,19,46,770	256,69,99,060	227,19,46,770

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, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	173,35,59,454	233,10,06,007	173,35,59,454	233,10,06,007
Financial assets, at fair value	173,35,59,454	233,10,06,007	173,35,59,454	233,10,06,007
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	173,24,50,125	230,99,43,500	173,24,50,125	230,99,43,500
Financial assets, at fair value	173,24,50,125	230,99,43,500	173,24,50,125	230,99,43,500
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments	Investments

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	2,01,16,564	0	2,01,16,564
Financial assets, at fair value	0	2,01,16,564	0	2,01,16,564
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Loans	Loans

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,34,329	9,45,943	5,34,329	9,45,943
Financial assets, at fair value	5,34,329	9,45,943	5,34,329	9,45,943
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,75,000	0	5,75,000	0
Financial assets, at fair value	5,75,000	0	5,75,000	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	5,75,000	0
Financial assets, at fair value	5,75,000	0
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1		2
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in subsidiaries equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted
Non-current investments	173,24,50,125	10,000	230,99,33,500
Name of body corporate in whom investment has been made	FEEDBACK INFRA PRIVATE LIMITED	FLAKE REALTECH PRIVATE LIMITED	FEEDBACK INFRA PRIVATE LIMITED
Number of shares of non-current investment made in body corporate	[shares] 67,34,500	[shares] 1,000	[shares] 67,34,500

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (51) [See below]	
Aggregate amount of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	(A) 173,24,50,125	(B) 230,99,43,500
Aggregate provision for diminution in value of non-current investments	0	0

Footnotes

(A) No of Shares: 67,34,500 (Including 1632078 issued as Fully Paid Bonus Shares : 2309933500 Less : Provision for impairment of investment : -577483375 Flake Realtech Pvt Ltd : 0

(B) No of Shares: 67,34,500 (Including 1632078 issued as Fully Paid Bonus Shares : 2309933500 Less : Provision for impairment of investment : 0 Flake Realtech Pvt Ltd : 10000

Textual information (51)

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

	As at March 31, 2021		As at March 31, 2020	
	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	6,734,500	2,309,933,500	6,734,500	2,309,933,500
Less : Provision for impairment of investment		-577,483,375		
Flake Realtech Pvt Ltd	-	-	1,000	10,000
No of Shares: 1000 Shares @ Rs.10 Each				
		1,732,450,125		2,309,943,500

Note : As on 31st March,2021, 1534007 Share of Feedback Infra Pvt Ltd had been pledged by Mission Holdings Pvt Ltd to Banks / financial institutions/ NBFCs for credit facilities taken by Feedback Infra Pvt Ltd and it's group companies

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,39,14,747	23,40,69,006
Net cash flows from (used in) operating activities	-2,39,14,747	23,40,69,006
Net cash flows from (used in) investing activities, continuing operations	10,000	34,10,670
Net cash flows from (used in) investing activities	10,000	34,10,670
Net cash flows from (used in) financing activities, continuing operations	2,34,93,133	-23,74,05,972
Net cash flows from (used in) financing activities	2,34,93,133	-23,74,05,972

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 3,00,000	[shares] 3,00,000		[shares] 3,00,000
Value of shares authorised	30,00,000	30,00,000		30,00,000
Number of shares issued	[shares] 1,23,560	[shares] 1,23,560		[shares] 1,23,560
Value of shares issued	12,35,600	12,35,600		12,35,600
Number of shares subscribed and fully paid	[shares] 1,23,560	[shares] 1,23,560		[shares] 1,23,560
Value of shares subscribed and fully paid	12,35,600	12,35,600		12,35,600
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,23,560	[shares] 1,23,560		[shares] 1,23,560
Total value of shares subscribed	12,35,600	12,35,600		12,35,600
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,23,560	[shares] 1,23,560		[shares] 1,23,560
Value of shares called	12,35,600	12,35,600		12,35,600
Value of shares paid-up	12,35,600	12,35,600		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 as rights	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares 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 rights issue during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	0		0
Total decrease 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]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Type of share			Equity

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 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 as rights	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares 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 rights issue during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Other decrease in amount of shares	0	
Total decrease 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]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Rumjhum Chatterjee	Rumjhum Chatterjee
Permanent account number of shareholder			AAAPC1620N	AAAPC1620N
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,23,556	[shares] 1,23,556	[shares] 19,851	[shares] 19,851
Percentage of shareholding in company	100.00%	100.00%	16.07%	16.07%

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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Vinayak Chatterjee	Vinayak Chatterjee	R . S . Ramasubramaniam	R . S . Ramasubramaniam
Permanent account number of shareholder	AABPC2139H	AABPC2139H	AAAPR1973M	AAAPR1973M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 19,752	[shares] 19,752	[shares] 19,751	[shares] 19,751
Percentage of shareholding in company	15.99%	15.99%	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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Parvesh Minocha	Parvesh Minocha	P. Ramesh	P. Ramesh
Permanent account number of shareholder	AAFP5728C	AAFP5728C	AAGPP3549P	AAGPP3549P
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]

..(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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Ajay Pal Banga Jt. Ritu Banga	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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (52) [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 (52)

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

EQUITY SHARE CAPITAL

	As at March 31, 2021	As at March 31, 2020
(a) Authorised		
300,000 Equity Shares of Rs. 10/- each	3,000,000	3,000,000
Total	3,000,000	3,000,000

(b) Issued, Subscribed and Paid Up

Equity Shares of Rs. 10/- each	1,235,600	1,235,600
Total	1,235,600	1,235,600

(c) Reconciliation of the Number of Equity Shares

Particulars	Number	As at March 31, 2021	Number	As at March 31, 2020
Shares outstanding at the beginning of the year	123,560	1,235,600	123,560	1,235,600
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Total	123,560	1,235,600	123,560	1,235,600

(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, 2021		As at March 31, 2020	
		Number of shares	% of shares held	Number of shares	% of shares held
a. Equity Shares					
Mrs. Rumjhum Chatterjee		19,851	16.07%	19,851	16.07%
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%
Mr. Ajay Pal Banga Jt. Ritu Banga		12,350	10.00%	12,350	10.00%
Mr.Alok Agarwal Jt.Mrs.Shobha Agarwal		12,350	10.00%	12,350	10.00%
Others		4	0.00%	4	0.00%
		123,560	100%	123,560	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]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	185,00,00,000	185,70,00,000	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]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	70,00,000	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]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	185,00,00,000	185,00,00,000	185,00,00,000	185,00,00,000

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]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	70,00,000	0	70,00,000

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,05,28,165	0	3,05,28,165	0

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,05,28,165	0	3,05,28,165	0

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	20.00%	20.00%
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

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (53) [See below]

Textual information (53)

Disclosure of notes on borrowings explanatory [Text Block]**BORROWINGS**

	Non- Current	
	As at March 31, 2021	As at March 31, 2020
Secured		
Debentures		
Non-Convertible Debentures	1,850,000,000	1,850,000,000
Term Loans		
- from Others	-	-
- from Shareholders	-	7,000,000
TOTAL	1,850,000,000	1,857,000,000

BORROWINGS (CURRENT)

	As at March 31, 2021	As at March 31, 2020
Loans Repayable on Demand		
a. Unsecured		
From Others	30,528,165	-
TOTAL	30,528,165	-

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	4,20,05,251	2,01,16,564	4,20,05,251	2,01,16,564
Allowance for bad and doubtful loans	4,20,05,251	0	4,20,05,251	0
Total loans	0	2,01,16,564	0	2,01,16,564
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans to related parties [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	4,20,05,251	2,01,16,564	4,20,05,251	2,01,16,564
Allowance for bad and doubtful loans	4,20,05,251	0	4,20,05,251	0
Total loans	0	2,01,16,564	0	2,01,16,564
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	14,46,678	13,81,841
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	14,46,678	13,81,841

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	5,75,000	0
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Advances Recoverable	Advances Recoverable
Other current financial assets others	5,75,000	0

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2,76,250	2,50,000	68,61,37,740	41,44,08,692
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	2,76,250	2,50,000	68,61,37,740	41,44,08,692

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	1,17,351	11,18,195
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Statutory Payable	Statutory Payable
Other current liabilities, others	1,17,351	11,18,195

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (54) [See below]	
Advances, non-current	0	0
Total other non-current assets	14,46,678	13,81,841
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	5,33,259	9,44,873
Total balance with banks	5,33,259	9,44,873
Cash on hand	1,070	1,070
Total cash and cash equivalents	5,34,329	9,45,943
Total cash and bank balances	5,34,329	9,45,943
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	5,75,000	0
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	68,64,13,990	41,46,58,692
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	1,17,351	11,18,195

Textual information (54)

Disclosure of notes on loans explanatory [Text Block]

Non- Current

As at March 31, 2021

As at March 31, 2020

Considered Good (unless other wise stated)

Unsecured to Related Parties

Loan to Others related parties

42,005,251

20,116,564

Less : Provision for impairment of loans

-42,005,251

-

20,116,564

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

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

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (55) [See below]	Textual information (56) [See below]

Textual information (55)

Disclosure of revenue [Text Block]

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)

Sale of services

(i) Income from consultancy services is recognised when significant milestones are achieved as per the terms of contracts/ agreements with clients. Amount realised against the invoices raised to customers before milestones are achieved are shown as advance from customers under the head of other current liability. Direct project expenditure incurred on assignments where milestones are not achieved as at the end of the year is carried forward as project in progress.

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.

Textual information (56)

Disclosure of revenue [Text Block]

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) Sale of services
- (i) Income from consultancy services is recognised when significant milestones are achieved as per the terms of contracts/ agreements with clients. Amount realised against the invoices raised to customers before milestones are achieved are shown as advance from customers under the head of other current liability. Direct project expenditure incurred on assignments where milestones are not achieved as at the end of the year is carried forward as project in progress.
- 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

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

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

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

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	NA	NA
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

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

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	VINAYAK CHATTERJEE	RAYAPROLU SAMBAMOORTH RAMASUBRAMANIAM	PARVESH MINOCHA	RUMJHUM CHATTERJEE
Director identification number of key managerial personnel or director	00008933	00008937	00008946	00283824
Permanent account number of key managerial personnel or director	AABPC2139H	AAAPR1973M	AAFP5728C	AAAPC1620N
Date of birth of key managerial personnel or director	30/08/1959	07/03/1956	30/06/1960	08/08/1960
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 19,752	[shares] 19,751	[shares] 19,751	[shares] 19,851
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5
	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	RAMESH PUTHANKALAM
Director identification number of key managerial personnel or director	02166684
Permanent account number of key managerial personnel or director	AAGPP3549P
Date of birth of key managerial personnel or director	28/03/1966
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	Graduate
Shares held by key managerial personnel or director	[shares] 19,751
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
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

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

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current equity securities	(A) 0	(B) 1,01,01,750
Total dividend income non-current investments	0	1,01,01,750
Total dividend income	0	1,01,01,750
Other non-operating income [Abstract]		
Interest on income tax refund	0	31,983
Miscellaneous other non-operating income	(C) 0	(D) 23,57,07,500
Total other non-operating income	0	23,57,39,483
Total other income	0	24,58,41,233
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(E) 27,17,29,048	(F) 24,43,58,034
Total interest expense	27,17,29,048	24,43,58,034
Other borrowing costs	35,032	47,938
Total finance costs	27,17,64,080	24,44,05,972
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Total depreciation, depletion and amortisation expense	0	0
Breakup of other expenses [Abstract]		
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	(G) 10,750	(H) 1,19,732
Total rates and taxes excluding taxes on income	10,750	1,19,732
Legal professional charges	1,69,706	5,26,675
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	0	2,50,000
Total payments to auditor	0	2,50,000
CSR expenditure	0	0
Miscellaneous expenses	0	0
Total other expenses	1,80,456	8,96,407

Footnotes

- (A) Dividend Income from Equity Investments : 0
 (B) Dividend Income from Equity Investments : 10101750
 (C) Net Gain on Fair Value of Investments measured at FVTPL : 0
 (D) Net Gain on Fair Value of Investments measured at FVTPL : 235707500
 (E) On Debentures : 271729048
 (F) On Debentures : 244358034
 (G) Rates & Taxes : 10750
 (H) Rates & Taxes : 119732

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	5,34,329	9,45,943	8,72,239
Cash and cash equivalents	5,34,329	9,45,943	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-61,94,88,626	0
Total exceptional items	-61,94,88,626	0
Details of nature of exceptional items	Textual information (57) [See below]	
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Textual information (57)**Details of nature of exceptional items**

EXCEPTIONAL ITEM Year ended March 31, 2021 Amount (INR) Provision for impairment of investment (Refer Note - A) 577,483,375
 Provision for impairment of Loan (Refer Note - B) 42,005,251 TOTAL 619,488,626

[611200] Notes - Fair value measurement**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Classes of assets [Member]	Classes of assets [Member]	Other assets [Member]	Other assets 1 [Member]
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	Valuation techniques [Member]	Valuation techniques [Member]	Valuation techniques [Member]
Range [Axis]	Ranges [Member]	Ranges [Member]	Ranges [Member]	Ranges [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
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	230,99,43,500	207,42,26,000
Nature of other assets	Refer to child member		Refer to child member	
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	23,57,17,500		23,57,17,500	
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	0		0	
Total increase (decrease) in fair value measurement, assets	23,57,17,500		23,57,17,500	
Assets at end of period	230,99,43,500	207,42,26,000	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	Refer to child member		Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	
Nature of other assets	Refer to child member		Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
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	230,99,43,500	207,42,26,000
Nature of other assets	Refer to child member		Refer to child member	
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	23,57,17,500		23,57,17,500	
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	0		0	
Total increase (decrease) in fair value measurement, assets	23,57,17,500		23,57,17,500	
Assets at end of period	230,99,43,500	207,42,26,000	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	Refer to child member		Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	
Nature of other assets	Refer to child member		Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
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
Nature of other assets	Investment in Equity Instruments in FIPL	
Description of valuation techniques used in fair value measurement, assets	Level 2	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	23,57,17,500	
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	0	
Total increase (decrease) in fair value measurement, assets	23,57,17,500	
Assets at end of period	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).	
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).	
Nature of other assets	Investment in Equity Instruments in FIPL	

Unless otherwise specified, all monetary values are in INR

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

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

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

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

[611500] Notes - Interests in other entities**Disclosure of associates [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	FEEDBACK INFRA PRIVATE LIMITED	FEEDBACK INFRA PRIVATE LIMITED
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	U74899DL1990PTC040630	U74899DL1990PTC040630
Proportion of ownership interest in associate	41.16%	41.16%
Proportion of voting rights held in associate	41.16%	41.16%

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

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

Unless otherwise specified, all monetary values are in INR

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

[611400] Notes - Separate financial statements**Disclosure of associates [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	FEEDBACK INFRA PRIVATE LIMITED	FEEDBACK INFRA PRIVATE LIMITED
CIN of associate entity	U74899DL1990PTC040630	U74899DL1990PTC040630
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	41.16%	41.16%
Proportion of voting rights held in associate	41.16%	41.16%

Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries		NA
Method used to account for investments in associates	NA	NA

[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]	Associates [Member]	Other related parties [Member]	
Related party [Axis]	1	1	2
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	FEEDBACK INFRA PRIVATE LIMITED	Feedback Foundation Trust	Feedback Foundation Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		AAATF3109R	AAATF3109R
CIN of related party	U74899DL1990PTC040630		
Description of nature of transactions with related party	Dividend	Loans & Advances (Net) Asset	Loans & Advances (Net) Asset
Description of nature of related party relationship	Investee Company	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).	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).
Related party transactions [Abstract]			
Other related party transactions income	(A) 1,01,01,750		
Other related party transactions contribution received	0	0	0
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0	0	0
Amounts receivable related party transactions	0	(B) 4,20,05,251	(C) 2,01,16,564
Outstanding commitments made by entity, related party transactions	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

Footnotes

(A) Dividend : 10101750

(B) Loans & Advances (Net) : 42005251

(C) Loans & Advances (Net) : 20116564

Unless otherwise specified, all monetary values are in INR

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

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other guarantees given [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Corporate Guarantees extended on facilities taken by Feedback Infra Pvt Ltd and it's group subsidiaries	Corporate Guarantees extended on facilities taken by Feedback Infra Pvt Ltd and it's group subsidiaries
Estimated financial effect of contingent liabilities	486,73,77,680	418,68,66,322	486,73,77,680	418,68,66,322

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (58) [See below]	
Whether there are any contingent liabilities	Yes	Yes

Textual information (58)**Disclosure of contingent liabilities [Text Block]****CONTINGENT LIABILITIES & COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)****PARTICULARS**

March 31, 2021 March 31, 2020

CONTINGENT LIABILITY NOT PROVIDED FOR:

(a) Claims against the company not acknowledged as debt

-Income Tax

- -

Note: The Company has contested/filed appeals in respect of the aforesaid disputed matters before the income tax authorities. The Management is hopeful that matters will be decided in favour of the Company

(b) Corporate Guarantees extended on facilities taken by Feedback Infra Pvt Ltd and it's group subsidiaries

4867377680 4186866322

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

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

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]	Textual information (59) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (59)

Disclosure of events after reporting period [Text Block]

Events Occurring After The Balance Sheet Date

There are no events occurring after the balance sheet date for the financial year 2020-21

GOING CONCERN

The Company has incurred a loss (after tax) of Rs. 89.14 Crore during the year ended 31 March 2021 (after recognition of exceptional items) and the accumulated losses as on date aggregating to Rs.89.65 Crore. The loss in the current year is primarily due to impairment of investment in equity shares of M/s Feedback Infra Pvt Ltd and provision for Loans to Feedback Foundation Trust.

The total current and non-current borrowings of the Company including interest accrued as at March 31, 2021 amounts to Rs. 256.67 Crore. The net current liabilities as at March 31, 2021 were Rs. 71.59 Crore. The Company has deferred in payment of interest on NCDs of Rs.185 Crore. The aforesaid conditions indicate existence of liquidity stress and material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern and consequently, the ability of the Company to realise its assets and discharge its liabilities in the normal course of business.

The investee company has a robust order book position therefore the company's management is of the view that the company will be able to get some dividend from the investee company which will be far more to meet its liquidity requirements. As per the business plan approved by the Board of Directors, taking into consideration the current economic condition, the management believes that the business operations of the investee company would revive and remain robust in the future years as well.

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.

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

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

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

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

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

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