

MISSION HOLDINGS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	
Registration date	27/09/1996	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	04/09/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
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	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	Devesh	Hananat
Last name of director	Kumar	Bhirgu
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	09538287	09538308
Date of signing board report	04/09/2022	04/09/2022

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]
	01/04/2021 to 31/03/2022
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	NA
Percentage to total turnover of company	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	AS PER DETAILED BOARD REPORT
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS PER DETAILED BOARD RAS PER DETAILED BOARD REPORTEPORT
Disclosures relating to amount recommended to be paid as dividend	AS PER DETAILED BOARD REPORT
Details regarding energy conservation	AS PER DETAILED BOARD REPORT
Details regarding technology absorption	AS PER DETAILED BOARD REPORT
Details regarding foreign exchange earnings and outgo	AS PER DETAILED BOARD REPORT
Disclosures in director's responsibility statement	AS PER DETAILED BOARD REPORT
Details of material changes and commitment occurred during period affecting financial position of company	AS PER DETAILED BOARD REPORT
Particulars of loans guarantee investment under section 186 [TextBlock]	A S P E R DETAILED BOARD REPORT
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	A S P E R DETAILED BOARD REPORT
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
Date of board of directors' meeting in which board's report referred to under section 134 was approved	04/09/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	A S P E R DETAILED BOARD REPORT
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]	A S P E R DETAILED BOARD REPORT
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	A S P E R DETAILED BOARD REPORT
Disclosure of statement on development and implementation of risk management policy [TextBlock]	A S P E R DETAILED BOARD REPORT
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	A S P E R DETAILED BOARD REPORT
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	A S P E R DETAILED BOARD REPORT
Disclosure of change in nature of business [TextBlock]	A S P E R DETAILED BOARD REPORT
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	A S P E R DETAILED BOARD REPORT
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A S P E R DETAILED BOARD REPORT
Details relating to deposits covered under chapter v of companies act [TextBlock]	A S P E R DETAILED BOARD REPORT
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A S P E R DETAILED BOARD REPORT

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	A S DETAILED REPORT	P E R BOARD
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	A S DETAILED REPORT	P E R BOARD
Disclosure of contents of corporate social responsibility policy [TextBlock]	A S DETAILED REPORT	P E R BOARD
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	A S DETAILED REPORT	P E R BOARD
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board		8
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, 2022.

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,2022 (Amount In INR Hundreds Rs.)	Financial Year ended 31st March,2021 (Amount INR Hundreds Rs.)
Net Sales/ Income from Business Operations -	-	-
Other Income	-	-
Total Income	45.78	-
Less: Expenditure	30,46,548.81	27,19,445.36
Profit before prior period items and tax	(30,46,503.03)	(27,19,445.36)
Less: Extraordinary/ exceptional Items	-	61,94,886.26
Profit before Tax	(30,46,503.03)	(89,14,331.62)
Less: Provision for Taxes:		
Current Year		
Deferred Tax	-	-
Excess/short provision relating earlier year tax	-	-
Net Profit after Tax	(30,46,503.03)	(89,14,332.62)
Earnings Per Share (Basic)	(24.66)	(72.15)
Earnings Per Share (Diluted)	(24.66)	(72.15)

2. STATE OF COMPANY AFFAIRS / HIGHLIGHTS

There has been no change in the business of the Company during the financial year ended 31st March, 2022.

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 made a net loss of INR Hundreds (30,46,503.03).

3. DIVIDEND

The Board of Directors of the Company did not recommend any dividend for the financial year ended 31st March, 2022.

4. RESERVES

The Company has not transferred any amount to reserves for the financial year ended on 31st March, 2022.

5. DETAILS OF SUBSIDIARY/JOINT VENTURE/ ASSOCIATE COMPANIES

The Company does not have any Subsidiary/ Joint Venture/ Associate Companies.

6. CHANGE IN DIRECTORSHIP

There has been following changes in the Board of Directors of the Company during the Financial Year 2021-22:

S.No.	Name of Director	DIN	Remarks
1.	Mr. Hemant Pandey	03395270	Appointed as Additional Director w.e.f. 20/09/2021
2.	Mr. Vinayak Chatterjee	00008933	Resigned w.e.f. 28/09/2021
3.	Mr. Parvesh Minocha	00008946	Resigned w.e.f. 28/09/2021
4.	Mr. Ramesh Puthankalam	02166684	Resigned w.e.f. 28/09/2021
5.	Mrs. Rumjhum Chatterjee	00283824	Resigned w.e.f. 28/09/2021
6.	Mr. Devesh Kumar	09538287	Appointed as Additional Director w.e.f. 16.03.2022
7.	Mr. Hananat Bhirgu	09538308	Appointed as Additional Director w.e.f. 16.03.2022
8.	Mr. Rayaprolu Sambamoorthi Ramasubramaniam	00008937	Resigned w.e.f. 17.03.2022
9.	Mr. Hemant Pandey	03395270	Resigned w.e.f. 17.03.2022

Accordingly, post these changes the Company has following Directors on the Board as on date:

S. No.	Name of Directors	DIN	Date of Appointment/Resignation/Change in Directorship
1.	Devesh Kumar	09538287	Appointed as Additional Director on 16/03/2022
2.	Hananat Bhirgu	09538308	Appointed as Additional Director on 16/03/2022

7. STATUTORY AUDITOR

ATJ & ASSOCIATES., Chartered Accountants holding Firm Registration No. 086787 were appointed as Statutory Auditors of the Company for a term of five years, at the AGM held in Financial Year 2019, this appointment was subjected to ratification by the members in each AGM, in terms of provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013.

However, 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 eight times during the financial year 2021-22 on 15th April, 2021, 30th June 2021, 20th September, 2021, 28th September, 2021, 25th October, 2021, 12th January, 2022, 16th March, 2022 and 17th March, 2022. 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

During the year under review, no new loans/ guarantees/ investments under section 186 were made.

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, 2022:

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 2022 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 2021-22, 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.

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	2021-22 (INR)	2021-22 (INR)
Foreign Exchange Earnings	-	-
Foreign Exchange outgo	-	-

29. ADDITIONAL DISCLOSURE TO BOARD REPORT PURSUANT TO MCA NOTIFICATION NO.G.S.R. 205(E) FOR THE FINANCIAL YEAR 2021-22

DISCLOSURE REGARDING THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year ended on 31st March 2022.

DISCLOSURE REGARDING THE DETAILS OF THE DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one-time settlement during the year under review i.e. Financial Year 2021-22, hence no disclosure is required.

30. DIRECTOR'S RESPONSIBILITY STATEMENT

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

- In the preparation of the annual accounts for the year ended March 31, 2022, 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.
- 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, 2022 and of the loss of the Company for the year ended on that date.
- 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.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- 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.
- 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.

31. 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

Devesh Kumar	Hananat Bhirgu
Director	Director
DIN:09538287	DIN:09538308

Date: 04-09-2022
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

Date on which
the special
resolution was
passed in
general meeting

as required

S. N	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/trans actions	Duration of the contracts 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
------	---	---	--	--	--	----------------------------------	---------------------------------

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 / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
-	-	-	-	-	-	-
-	-	-	-	-	-	-

For and on behalf of the Board
Mission Holdings Private Limited

Devesh Kumar Hananat Bhirgu
Director Director
DIN:09538287 DIN:09538308

Date: 04-09-2022 Place: New Delhi

NOTICE CALLING ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 27th ANNUAL GENERAL MEETING OF THE MEMBERS OF MISSION HOLDINGS PRIVATE LIMITED WILL BE HELD ON 30th SEPTEMBER 2022 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY AT 311, 3RD FLOOR, VARDHAMAN PLAZA POCKET 7, PLOT No. 6, SECTOR 12, DWARKA NEW DELHI DL 110078 IN.

ORDINARY BUSINESS

To receive, consider and adopt the Audited financial statements of the Company for the period ended March 31st, 2022 together with the Reports of the Board of Directors and the Auditors thereon.

SPECIAL BUSINESS

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

“Resolved that Mr. Hananat Bhirgu (DIN: 09538308), who was appointed as an Additional Director of the Company w. e. f. March 16, 2022 pursuant to the provisions of Section 161 of the Companies Act, 2013, who holds office up to the date of this Annual General Meeting be and is hereby appointed as Regular Director of the Company.”

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

“Resolved that Mr. Devesh Kumar (DIN: 09538287), who was appointed as an Additional Director of the Company w. e. f. March 16, 2022 pursuant to the provisions of Section 161 of the Companies Act, 2013, who holds office up to the date of this Annual General Meeting be and is hereby appointed as Regular Director of the Company.”

For Mission Holdings private limited

Devesh Kumar
Director
DIN: 09538287

Date: 04/09/2022
Place: New Delhi

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ALSO ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. A BLANK PROXY FORM IS ATTACHED. PROXIES IN ORDER TO BE VALID AND EFFECTIVE SHOULD BE DULY STAMPED, COMPLETED AND SIGNED AND MUST BE DELIVERED AT THE REGISTERED OFFICE OF THE COMPANY NOT

LATER THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

3. PROXIES SUBMITTED ON BEHALF OF COMPANIES, SOCIETIES, ETC. MUST BE SUPPORTED BY AN APPROPRIATE RESOLUTION/AUTHORITY, AS APPLICABLE. A PERSON SHALL NOT ACT AS A PROXY FOR MORE THAN 50 MEMBERS AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL VOTING SHARE CAPITAL OF THE COMPANY.

4. HOWEVER, A SINGLE PERSON MAY ACT AS A PROXY FOR A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL VOTING SHARE CAPITAL OF THE COMPANY PROVIDED THAT SUCH PERSON SHALL NOT ACT AS A PROXY FOR ANY OTHER PERSON

5. MEMBERS/PROXIES SHOULD BRING THE ENCLOSED ATTENDANCE SLIP DULY FILLED IN, FOR ATTENDING THE MEETING. FOR CONVENIENCE OF THE MEMBERS AND PROPER CONDUCT OF THE MEETING, ENTRY TO THE MEETING VENUE WILL BE REGULATED BY ATTENDANCE SLIP. MEMBERS ARE REQUESTED TO SIGN AT THE PLACE PROVIDED ON THE ATTENDANCE SLIP AND HAND IT OVER AT THE REGISTRATION COUNTER.

6. SHAREHOLDERS ARE REQUESTED TO NOTIFY TO THE COMPANY IMMEDIATELY FOR ANY CHANGES IN THEIR ADDRESSES INCLUDING E-MAIL ADDRESSES.

7. COPIES OF ALL DOCUMENTS REFERRED TO IN THE NOTICE ARE AVAILABLE FOR INSPECTION AT THE REGISTERED OFFICE OF THE COMPANY DURING NORMAL BUSINESS HOURS ON ALL WORKING DAYS UP TO AND INCLUDING THE DATE OF THE ANNUAL GENERAL MEETING OF THE COMPANY.

8. THE ROUTE MAP FOR EASY LOCATION OF THE VENUE IS ATTACHED HERewith.

Explanatory Statement annexed to the Notice calling the Annual General meeting of the Company annexed pursuant to the provisions of Section 102 of the Companies Act, 2013

Item No. 2 & 3.

The Members of the company are informed that Mr. Hananat Bhirgu (DIN : 09538308) and Mr. Devesh Kumar (DIN:09538287) had been appointed as the Additional Directors of the company w.e.f. 16.03.2022. Since they were appointed as the Additional Directors, therefore, they could hold office till the conclusion of this Annual General Meeting. In this regard, Mr. Rayaprolu Sambamoorthi Ramasubramaniam, Member of the Company submitted a notice with the Company with the prescribed fees proposing the candidature of both Mr. Hananat Bhirgu and Mr. Devesh Kumar to be appointed as the regular Directors of the Company.

The Members are therefore, proposed to consider appointing Mr. Hananat Bhirgu and Mr. Devesh Kumar as the regular director of the Company as per agenda item No. 2 & 3.

None of the Directors are interested in the resolution proposed at item no. 2 & 3 except Mr. Hananat Bhirgu and Mr. Devesh Kumar respectively.

The relevant document would be open for inspection by the Members of the Company during the business hours at the registered office of the company in accordance with the provisions of the Companies Act, 2013 and the Rules framed thereunder.

For Mission Holdings private limited

Devesh Kumar
Director
DIN: 09538287

Date: 04/09/2022

Place: New Delhi

Name of Proxy:

No. of Shares held:

ATTENDANCE SLIP

Regd. Folio No. /DP ID /Client ID No.:

Name & Address of Member:

Name of Joint Member(s)

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the 27 TH Annual General Meeting of the Mission Holdings private limited on 30 TH September, 2022 at 11:00 a.m . at 311, 3 rd floor, vardhaman plaza pocket 7, plot no. 6, sector 12, Dwarka new Delhi dl 110078 in.

Member's/Proxy's name in Block Letters

Member's/Proxy's Signature

Note(s):

1. Please fill this attendance slip and hand it over at the entrance of the hall.
2. Only shareholders of the Company and/or their proxy will be allowed to attend the meeting.

Proxy form

Name of the Company : Mission Holdings private limited

CIN : U67120DL1996PTC082287

Reg. 311, 3 rd floor, vardhaman plaza pocket 7, plot no. 6, sector 12, Dwarka new Delhi dl 110078 in.

Name of the Member(s):

Registered address:

E-mail Id:

Folio No./

Client Id: DP ID:

I/ We being the member of, holding.... shares, hereby appoint

1. Name:

Address:

E-mail Id:

Signature:, or failing him

2. Name:

Address:

E-mail Id:

Signature:,

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at 27 th Annual General Meeting of members of the Company, to be held on 30 th September, 2022 at 11:00 a.m . at the Office 311, 3 rd floor, vardhaman plaza pocket 7, plot no. 6, sector 12, Dwarka new Delhi dl 110078 in. and at any adjournment thereof in respect of such resolutions as are indicated below:

** I wish my above Proxy to vote in the manner as indicated in the box below:

RESOLUTION NO.	DESCRIPTION OF THE RESOLUTION	FOR	AGAINST
	ORDINARY BUSINESS		
1.	Consider and adopt the Audited financial statement of the Company for the period ended March 31, 2022 together with the Reports of the Board of Directors and the Auditors thereon		
Affix Revenue Stamp			

Signed this day of.....2022

Signature of Shareholder _____ Signature of Proxy holder(s) _____

* Applicable for investors holding shares in electronic form

ROUTE MAP

[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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	HANANAT	DEVESH
Last name of director	BHIRGU	KUMAR
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	09538308	09538287
Date of signing of financial statements by director	04/09/2022	04/09/2022

[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]
	01/04/2021 to 31/03/2022
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	as per detailed audit report
Disclosure in auditors report relating to inventories	as per detailed audit report
Disclosure in auditors report relating to loans	as per detailed audit report
Disclosure relating to terms and conditions of loans granted	as per detailed audit report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	as per detailed audit report
Disclosure in auditors report relating to deposits accepted	as per detailed audit report
Disclosure in auditors report relating to maintenance of cost records	as per detailed audit report
Disclosure in auditors report relating to statutory dues [TextBlock]	as per detailed audit report
Disclosure in auditors report relating to default in repayment of financial dues	as per detailed audit report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	as per detailed audit report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	as per detailed audit report
Disclosure in auditors report relating to managerial remuneration	as per detailed audit report
Disclosure in auditors report relating to Nidhi Company	as per detailed audit report
Disclosure in auditors report relating to transactions with related parties	as per detailed audit report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	as per detailed audit report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	as per detailed audit report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	as per detailed audit report

Details regarding auditors [Table]**..(1)**

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
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	04/09/2022
Date of signing of balance sheet by auditors	04/09/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [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 (2)

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 Financial Statements

Opinion

We have audited the accompanying financial statements of MISSION HOLDINGS PRIVATE LIMITED ('the Company'), which comprises the Balance Sheet as at March 31, 2022, 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 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, 2022 and its 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 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 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 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 financial statements.

Material Uncertainty Related to Going Concern

Attention is invited to Note 31 of the 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 30.46 crores during the year (after recognition of exceptional items) and has accumulated losses of Rs 120.11 crores, which has resulted in erosion in the net worth of the Company as on March 31, 2022. 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, 2022 amounts to Rs 287.16 Crores. The net current liabilities as on March 31, 2021 were Rs 102.11 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 financial statements on a going concern basis.

Our opinion is not modified in respect of this matter.

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

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

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

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31 st March, 2022 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.

iv. a . The management has represented that, to the best of its knowledge and belief, as disclosed in note 30 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person(s) or entity(ies), including foreign entities (‘the intermediaries’), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (‘the Ultimate Beneficiaries’) or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

b. The management has represented that, to the best of its knowledge and belief, as disclosed in note 30 to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities (‘the Funding Parties’), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (‘Ultimate Beneficiaries’) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our attention that causes us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

v. The Company has not declared or paid any dividend during the year ended 31 March 2022, as such the compliance with Section 123 of the Companies Act, 2013 is not applicable.

For ATJ & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg.No. 08648N

Place : New Delhi [Jagvinder Bir Singh]
Dated : 04.09.2022 Partner
UDIN : 22086787AYXHJI1963 M.No.086787

As referred in paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of our report of even date to the members of MISSION HOLDINGS PRIVATE LIMITED on the accounts of the company for the year ended 31 st March 2022.

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

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars, including quantitative details and situation of intangible assets.

(b) The Company has a program of verification of Property, Plant and Equipment to cover all the items once in a year, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. We have been informed that no material discrepancy has been noticed on such physical verification.

(c) According to information and explanations given to us, company does not own any immovable property under property plant and equipment .

(d) The Company has not revalued any of its Property, Plant and Equipment during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(a) The Company does not hold any inventories. Hence reporting under clause 3(ii)(a) of the Order is not applicable to the company.

(b) The Company has not been sanctioned working capital limits in excess of ? 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets , hence reporting under clause 3(ii)(b) of the Order is not applicable to the company.

In our opinion and according to the information and explanations given to us , during the year the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties , hence reporting under clause 3(i ii) of the Order is not applicable to the company.

In our opinion and according to the information and explanations given to us, the company has not given any loan s , investments, guarantee s and security which may be covered under section 185 and 186 of the Act, therefore reporting under clause 3(iv) of the Order for compliance of provisions of section 185 and 186 of the Companies Act are not applicable .

Based on our scrutiny of the company’s records and according to the information and explanations given to us, in our opinion, the Company has not accepted deposit or amounts which are deemed to be deposits, hence reporting under clause 3(v) of the Order is not applicable.

In our opinion and a according to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, for any of the activities of the company , hence reporting under clause 3(vi) of the Order is not applicable.

a). T he company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it to the appropriate authorities . According to the information and explanations given to us there are no arrears of outstanding statutory dues as on 31 st March 2022 for a period of more than six months from the date they became payable .

b). In our opinion and according to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute .

In our opinion and ac cording to the information and explanations given to us, there were no transactions which have not been recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(a) In our opinion and according to the information and explanations given to us , the company has deferred in payment of Interest on NCD of Rs 185 Crores.

(b) The company has not been declared a wilful defaulter by any bank or financial institution or other lender .

(c) The company during the year has not taken any term loan .

(d) The company during the year has not raised funds on short term basis.

(e) The company has no subsidiaries, associates or joint ventures , as such the reporting requirements for taking any funds from any entity or person on account of or to meet the obligations of subsidiaries, associates or joint ventures is not applicable to the company.

(f) As the company has no subsidiaries, associates or joint ventures , the reporting requirements whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies is not applicable to the company.

(a)The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year, hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year, hence reporting under clause 3(x)(b) of the Order is not applicable.

(a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year , hence reporting under clause 3(xi)(a) of the Order is not applicable.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) A cording to the information and explanations given to us , the company has not received any whistle blower complaints during the year.

The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

In our opinion, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards .

In our opinion and based on our examination, the company is not required to have an internal audit system as per provisions of the Companies Act 2013.

In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with him, hence reporting requirements for compliance of provisions of section 192 of the Companies Act, 2013 are not applicable to the Company .

(a)In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) of the Order is not applicable.

(b) In our opinion, the company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) In our opinion, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

The Company has incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.

There has been no resignation of the statutory auditors of the Company during the year.

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

In our opinion and according to the information and explanations given to us, the provisions of corporate social responsibility as per section 135 of the Companies Act 2013 are not applicable on the company, hence reporting under clause (x x) of the Order is not applicable to the company.

In our opinion and according to the information and explanations given to us, the company is not required to prepare consolidated financial statements, hence reporting under clause (x xi) of the Order regarding qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements is not applicable to the company.

For ATJ & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg.No. 08648N

Place : New Delhi [Jagvinder Bir Singh]
Dated : 04.09.2022 Partner
UDIN : 22086787AYXHJI1963 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, 2022 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, 2022, 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 : 04.09.2022 Partner
UDIN : 22086787AYXHJI1963 M.No.086787

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	6,039.3	6,039.3	6,039.3
Other intangible assets	0	0	0
Intangible assets under development	0	0	9,36,483.57
Non-current financial assets [Abstract]			
Non-current investments	1,73,24,501.25	1,73,24,501.25	230,99,43,500
Loans, non-current	0	0	2,01,16,564
Total non-current financial assets	1,73,24,501.25	1,73,24,501.25	233,00,60,064
Other non-current assets	14,916.78	14,466.78	13,81,841
Total non-current assets	1,73,45,457.33	1,73,45,007.33	233,23,84,427.87
Current assets [Abstract]			
Inventories	0	0	0
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	0	0	0
Cash and cash equivalents	2,960.59	5,343.29	9,459.43
Loans, current	0	0	0
Other current financial assets	5,750	5,750	0
Total current financial assets	8,710.59	11,093.29	9,459.43
Total current assets	8,710.59	11,093.29	9,459.43
Total assets	1,73,54,167.92	1,73,56,100.62	233,23,93,887.3
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	12,356	12,356	12,356
Other equity	-1,13,73,922.52	-83,27,419.49	5,86,912.13
Total equity attributable to owners of parent	-1,13,61,566.52	-83,15,063.49	5,99,268.13
Non controlling interest	0	0	0
Total equity	-1,13,61,566.52	-83,15,063.49	5,99,268.13
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	1,85,00,000	185,70,00,000
Total non-current financial liabilities	0	1,85,00,000	185,70,00,000
Provisions, non-current	0	0	0
Total non-current liabilities	0	1,85,00,000	185,70,00,000
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,88,07,291.75	3,05,281.65	0
Trade payables, current	545.53	569.05	2,88,078
Other current financial liabilities	99,07,842.4	68,64,139.9	41,46,58,692
Total current financial liabilities	2,87,15,679.68	71,69,990.6	41,49,46,770
Other current liabilities	54.76	1,173.51	11,18,195
Provisions, current	0	0	0
Current tax liabilities	0	0	5,87,29,654.17
Total current liabilities	2,87,15,734.44	71,71,164.11	47,47,94,619.17
Total liabilities	2,87,15,734.44	2,56,71,164.11	233,17,94,619.17
Total equity and liabilities	1,73,54,167.92	1,73,56,100.62	233,23,93,887.3

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Total basic earnings (loss) per share	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Diluted earnings per share [Abstract]				
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	46	0
Total income	46	0
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	30,43,394.03	27,17,640.8
Depreciation, depletion and amortisation expense	0	0
Other expenses	3,155	1,804.56
Total expenses	30,46,549.03	27,19,445.36
Profit before exceptional items and tax	-30,46,503.03	-27,19,445.36
Exceptional items before tax	0	-61,94,886.26
Total profit before tax	-30,46,503.03	-89,14,331.62
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-30,46,503.03	-89,14,331.62
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-30,46,503.03	-89,14,331.62
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		

Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-30,46,503.03	-89,14,331.62
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	-30,46,503.03	-89,14,331.62
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Total basic earnings (loss) per share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per share [Abstract]		
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-30,46,503.03	-89,14,331.62		-30,46,503.03
Total comprehensive income	-30,46,503.03	-89,14,331.62		-30,46,503.03
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-30,46,503.03	-89,14,331.62		-30,46,503.03
Other equity at end of period	-1,13,73,922.52	-83,27,419.49	5,86,912.13	-1,13,73,922.52

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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	-89,14,331.62		-30,46,503.03	-89,14,331.62
Total comprehensive income	-89,14,331.62		-30,46,503.03	-89,14,331.62
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-89,14,331.62		-30,46,503.03	-89,14,331.62
Other equity at end of period	-83,27,419.49	5,86,912.13	-1,13,73,922.52	-83,27,419.49

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	5,86,912.13	6,37,129.29	6,37,129.29	6,37,129.29

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-30,46,503.03	-89,14,331.62		-30,46,503.03
Total comprehensive income	-30,46,503.03	-89,14,331.62		-30,46,503.03
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-30,46,503.03	-89,14,331.62		-30,46,503.03
Other equity at end of period	-1,20,11,051.81	-89,64,548.78	-50,217.16	-1,20,11,051.81

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2020 to 31/03/2021	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	-89,14,331.62	
Total comprehensive income	-89,14,331.62	
Other changes in equity [Abstract]		
Deductions to reserves [Abstract]		
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Total appropriations for dividend, dividend tax and retained earnings	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-89,14,331.62	
Other equity at end of period	-89,64,548.78	-50,217.16

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	-30,46,503.03	-89,14,331.62	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	30,43,394.05	27,17,640.8	
Adjustments for decrease (increase) in other current assets	0	-5,750	
Adjustments for decrease (increase) in other non-current assets	-450	-648.37	
Adjustments for other financial assets, non-current	0	-2,18,886.87	
Adjustments for increase (decrease) in trade payables, current	-23.52	-2,311.73	
Adjustments for increase (decrease) in other current liabilities	-1,118.75	-10,008.44	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	(A) 61,94,886.26	
Adjustments for other financial liabilities, current	337.5	262.5	
Total adjustments for reconcile profit (loss)	30,42,139.28	86,75,184.15	
Net cash flows from (used in) operations	-4,363.75	-2,39,147.47	
Net cash flows from (used in) operating activities	-4,363.75	-2,39,147.47	
Cash flows from used in investing activities [Abstract]			
Other inflows (outflows) of cash	0	(B) 100	
Net cash flows from (used in) investing activities	0	100	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	2,010.1	3,05,281.65	
Repayments of borrowings	0	70,000	
Interest paid	29.05	350.32	
Net cash flows from (used in) financing activities	1,981.05	2,34,931.33	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2,382.7	-4,116.14	
Net increase (decrease) in cash and cash equivalents	-2,382.7	-4,116.14	
Cash and cash equivalents cash flow statement at end of period	2,960.59	5,343.29	9,459.43

Footnotes

(A)

Dividend Income from Equity Investments		
Impairment allowance on Investements	-	57,74,833.75
Impairment allowance on financial assets	-	4,20,052.51

(B) Payments for issue of Loans : 3388687 Investment : -10000

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	
Description of accounting policy for segment reporting [TextBlock]		Textual information (4) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

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, 2022 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;

Functional
c) 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.

Current or
d) 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.

Use of
e) 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.

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;

Significant
3 Accounting
Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

Financial
a) 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.

Provisions, Contingent c) 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) **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.

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

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

- a) 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.

- Cash and
h) 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 (4)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [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 (7) [See below]	

Textual information (5)**Statement of Ind AS compliance [Text Block]**

Statement
a) 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, 2022 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 (6)

Statement of Ind AS compliance [Text Block]

Statement
a) 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, 2022 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 (7)

Disclosure of significant accounting policies [Text Block]

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, 2022 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;

Functional
c) 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.

Current or
d) 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.

Use of
e) 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.

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;

Significant
3 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.

Provisions, Contingent c) 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) **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.

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

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

- a) 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.

- Cash and
h) 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment**Disclosure of detailed information about property, plant and equipment [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	6,039.3	6,039.3	6,039.3	6,039.3

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	6,039.3	6,039.3	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]	Property, plant and equipment [Member]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	6,039.3	6,039.3	6,039.3

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0	0
Total increase (decrease) in property, plant and equipment	0	0	0
Property, plant and equipment at end of period	6,039.3	6,039.3	6,039.3

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	0	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	0	
Impairment loss recognised in profit or loss, property, plant and equipment	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
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]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			NA	NA
Useful lives or depreciation rates, property, plant and equipment			NA	NA
Whether property, plant and equipment are stated at revalued amount			No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (8) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (8)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		Textual information (9) [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 (9)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
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]		
	31/03/2022	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	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	2,87,15,679.68	256,69,99,060
Financial liabilities, at fair value	2,87,15,679.68	256,69,99,060

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]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,73,27,461.84	1,73,29,844.54	5,750	5,750
Financial assets, at fair value	1,73,27,461.84	1,73,29,844.54	5,750	5,750
Description of other financial assets at amortised cost class				

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 [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,73,27,461.84	1,73,29,844.54	5,750	5,750
Financial assets, at fair value	1,73,27,461.84	1,73,29,844.54	5,750	5,750
Description of other financial assets at amortised cost class				

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 1 [Member]		Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,73,24,501.25	1,73,24,501.25	0	0
Financial assets, at fair value	1,73,24,501.25	1,73,24,501.25	0	0
Description of other financial assets at amortised cost class	Investments	Investments	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]		Other financial assets at amortised cost class 4 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,960.59	5,343.29	5,750	5,750
Financial assets, at fair value	2,960.59	5,343.29	5,750	5,750
Description of other financial assets at amortised cost class	Cash and cash equivalents	Cash and cash equivalents	Other financial assets	Other financial assets

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	1,73,24,501.25	1,73,24,501.25
Name of body corporate in whom investment has been made	FEEDBACK INFRA PRIVATE LIMITED	FEEDBACK INFRA PRIVATE LIMITED
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 67,34,500

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (10) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,73,24,501.25	(A) 1,73,24,501.25
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 : 0 Flake Realtech Pvt Ltd : 10000

Textual information (10)

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

5 TRADE INVESTMENTS (NON-CURRENT)

	As at March 31, 2022 Amount (Rs.In Hundreds)	As at March 31, 2021 Amount (Rs.In Hundreds)		
	No. of Shares	Amount	No. of Shares	Amount
Trade Investment in Equity Instruments (Fully Paid up)				
Unquoted shares				
Feedback Infra Private Limited				
(common stock, no par value)				
No of Shares: 67,34,500 (Including 1632078 issued as Fully Paid Bonus Shares)	67,34,500	2,30,99,335.00	67,34,500	2,30,99,335.00
Less : Provision for impairment of investment	-57,74,833.75		-57,74,833.75	
Flake Realtech Pvt Ltd	-	-	-	-
No of Shares: 1000 Shares @ Rs.10 Each				
		1,73,24,501.25		1,73,24,501.25

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

[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-4,363.75	-2,39,147.47
Net cash flows from (used in) operating activities	-4,363.75	-2,39,147.47
Net cash flows from (used in) investing activities, continuing operations	0	100
Net cash flows from (used in) investing activities	0	100
Net cash flows from (used in) financing activities, continuing operations	1,981.05	2,34,931.33
Net cash flows from (used in) financing activities	1,981.05	2,34,931.33

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	12,356	12,356		12,356
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	12,356	12,356		12,356
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	12,356	12,356		12,356
Value of shares paid-up	12,356	12,356		12,356
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[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]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
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 public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
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	12,356	12,356	12,356	12,356
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 3,00,000	
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	12,356	
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	12,356	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,23,560	
Value of shares called	12,356	
Value of shares paid-up	12,356	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
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 public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	

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	12,356	12,356
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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			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] 19,851	[shares] 19,851
Percentage of shareholding in company			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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (11) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Textual information (11)

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

10 EQUITY SHARE CAPITAL

		As at March 31, 2022 Amount (Rs.In Hundreds)	As at March 31, 2021 Amount (Rs.In Hundreds)	As at March 31, 2020
(a) Authorised				
300,000 Equity Shares of Rs. 10/- each	30,00,000.00	30,00,000.00		
Total		30,00,000.00	30,00,000.00	

(b) Issued,
Subscribed and
Paid Up

Equity Shares of Rs. 10/- each		12,356.00	12,356.00	
Total		12,356.00	12,356.00	

(c) Reconciliation
of the Number of
Equity Shares

Particulars	Number	As at March 31, 2022 Amount (Rs.In Hundreds)	Number	As at March 31, 2021 Amount (Rs.In Hundreds)	Number	As at March 31, 2020	Number	As at March 31, 2019
Shares outstanding at the beginning of the year	1,23,560	12,356.00	1,23,560	12,356.00				
Shares issued during the year	-	-	-	-				
Shares bought back during the year	-	-	-	-				

Total	1,23,560	12,356.00	1,23,560	12,356.00
-------	----------	-----------	----------	-----------

(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, 2022	As at March 31, 2021	As at March 31, 2020	As at March 31, 2019
		Number of shares	% of shares held	Number of shares	% of shares held
a. Equity Shares					
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%	1
Mr. Parvesh Minocha	19,751	15.98%	19,751	15.98%	1
Mr. P. Ramesh	19,751	15.98%	19,751	15.98%	1
Mr. Ajay Pal Banga Jt. Ritu Banga	12,350	10.00%	12,350	10.00%	1
Mr. Alok Agarwal Jt. Mrs. Shobha Agarwal	12,350	10.00%	12,350	10.00%	1
Others	4	0.00%	4	0.00%	4
	1,23,560	100%	1,23,560	100%	

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,85,00,000	0	1,85,00,000
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,85,00,000	0	1,85,00,000
Nature of security [Abstract]				
Nature of security			* Non-Convertible Debentures Reclassified in Current Borrowings (Schedule 13) as the same is payable in FY 2022-23. Previous Year Classified under Non-Current Borrowings	* Non-Convertible Debentures Reclassified in Current Borrowings (Schedule 13) as the same is payable in FY 2022-23. Previous Year Classified under Non-Current Borrowings

Classification of borrowings [Table]

..(3)

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 borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,85,00,000	0	3,07,291.75	3,05,281.65
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Bonds/debentures [Member]		Debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,85,00,000	0	1,85,00,000	0
Nature of security [Abstract]				
Nature of security				

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]	Non-convertible debentures others [Member]	Loans repayable on demand [Member]		Loans repayable on demand from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
	01/04/2021 to 31/03/2022	31/03/2022	31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,85,00,000	3,07,291.75	3,05,281.65	3,07,291.75
Nature of security [Abstract]				
Nature of security	* Non-Convertible Debentures Reclassified in Current Borrowings (Schedule 13) as the same is payable in FY 2022-23. Previous Year Classified under Non-Current Borrowings			

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 from others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]
	31/03/2021
Borrowings notes [Abstract]	
Details of borrowings [Abstract]	
Details of borrowings [Line items]	
Borrowings	3,05,281.65

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	0.00%	20.00%
Particulars of redemption or conversion	NA	NA
Nominal value per bond or debenture	10,00,000	10,00,000
Number of bonds or debentures	1,850	1,850

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (12) [See below]

Textual information (12)

Disclosure of notes on borrowings explanatory [Text Block]

12 BORROWINGS

	Non- Current	Current		
	As at March 31, 2022 Amount (Rs.In Hundreds)	As at March 31, 2021 Amount (Rs.In Hundreds)	As at March 31, 2022 Amount (Rs.In Hundreds)	As at March 31, 2021 Amount (Rs.In Hundreds)
Secured				
Debentures				
Non-Convertible Debentures *		1,85,00,000.00		
Term Loans				
- from Others	-	-		
- from Shareholders	-	-		
TOTAL	-	1,85,00,000.00	-	-

* Non-Convertible Debentures Reclassified in Current Borrowings (Schedule 13) as the same is payable in FY 2022-23. Previous Year Classified under Non-Current Borrowings

13 BORROWINGS (CURRENT)

	As at March 31, 2022 Amount (Rs.In Hundreds)	As at March 31, 2021 Amount (Rs.In Hundreds)
Secured		
Debentures		
Non-Convertible Debentures*	1,85,00,000.00	-

Unsecured

Loans Repayable on Demand

From Others	3,07,291.75	3,05,281.65
-------------	-------------	-------------

TOTAL	1,88,07,291.75	3,05,281.65
-------	----------------	-------------

* Non-Convertible Debentures Reclassified in Current Borrowings (Schedule 13) as the same is payable in FY 2022-23. Previous Year Classified under Non-Current Borrowings

[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]
Classification of loans [Axis]	Loans given other related parties [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	31/03/2021
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
Allowance for bad and doubtful loans	4,20,05,251
Total loans	0
Details of loans due by directors, other officers or others [Abstract]	
Loans due by directors	0
Loans due by other officers	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]	
Total loans due by firms or companies in which any director is partner or director	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	14,916.78	14,466.78
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	14,916.78	14,466.78

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	5,750	5,750
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	5,750	5,750

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	3,100	2,762.5	89,67,368.47	68,61,377.4
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	3,100	2,762.5	89,67,368.47	68,61,377.4

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	3
	01/04/2021 to 31/03/2022
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	9,37,373.93
Other current financial liabilities, others [Abstract]	
Other current financial liabilities, others [Line items]	
Description of other current financial liabilities, others	Interest due but not paid #
Other current financial liabilities, others	9,37,373.93

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1			
	01/04/2021 to 31/03/2022		01/04/2020 to 31/03/2021	
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	54.76		1,173.51	
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory Payable	Dues	Statutory Payable	Dues
Other current liabilities, others	54.76		1,173.51	

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		
	31/03/2022	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	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	31/03/2022	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Disclosure of notes on loans explanatory [TextBlock]	Textual information (13) [See below]		
Total dividend receivable	0	0	
Advances, non-current	0	0	
Total other non-current assets	14,466.78	14,916.78	13,81,841
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	
Other balances with banks	5,332.59	2,949.89	9,459.43
Total balance with banks	5,332.59	2,949.89	9,459.43
Cash on hand	10.7	10.7	
Total cash and cash equivalents	5,343.29	2,960.59	9,459.43
Total cash and bank balances	5,343.29	2,960.59	9,459.43
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	5,750	5,750	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	68,64,139.9	99,07,842.4	41,46,58,692
Total other advance	0	0	
Total deposits refundable current	0	0	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	0	0	
Total proposed equity dividend	0	0	
Total proposed preference dividend	0	0	
Total proposed dividend	0	0	
Total other current liabilities	1,173.51	54.76	11,18,195

Textual information (13)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	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	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (14) [See below]	

Textual information (14)

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 assets 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	DEVESH KUMAR	HANANAT BHIRGU
Director identification number of key managerial personnel or director	09538287	09538308
Permanent account number of key managerial personnel or director	CGEPK4276L	AINPB0518K
Date of birth of key managerial personnel or director	10/05/1990	05/02/1974
Designation of key managerial personnel or director	Additional Director	Additional Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Gross salary to key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Liabilities written off	46	0
Total other non-operating income	46	0
Total other income	46	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Other interest charges	30,43,365.03	(A) 27,17,290.8
Total interest expense	30,43,365.03	27,17,290.8
Other borrowing costs	29	350
Total finance costs	30,43,394.03	27,17,640.8
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Total contribution to provident and other funds	0	0
Employee share based payment [Abstract]		
Total employee share based payment	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	0	(B) 107.5
Total rates and taxes excluding taxes on income	0	107.5
Legal professional charges	300	1,697.06
Directors sitting fees	0	0
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	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
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	2,500	0
Total payments to auditor	2,500	0
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	355	0
Total other expenses	3,155	1,804.56
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A) On Debentures : 244358034

(B) Rates & Taxes : 119732

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,960.59	5,343.29	9,459.43
Cash and cash equivalents	2,960.59	5,343.29	9,459.43
Total income taxes paid (refund)	0	0	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	-61,94,886.26
Total exceptional items	0	-61,94,886.26
Details of nature of exceptional items		Textual information (15) [See below]
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
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 (15)**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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Latest audited balance sheet date	31/03/2022	
Whether associate has been considered in consolidation	Yes	
Proportion of ownership interest in associate	41.16%	41.16%
Proportion of voting rights held in associate	41.16%	41.16%
Amount of investment in associate	0	0
Number of shares held of associate	[shares] 0	[shares] 0
Latest audited balance sheet date	31/03/2022	

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of separate financial statements [TextBlock]		
Disclosure of associates [TextBlock]		
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]	Other related parties [Member]	
Related party [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Feedback Foundation Trust	Feedback Foundation Trust
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAATF3109R	AAATF3109R
Description of nature of transactions with related party	Loans & Advances (Net) Asset	Loans & Advances (Net) Asset
Description of nature of related party relationship		-1
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts receivable related party transactions	0	(A) 4,20,05,251
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) Loans & Advances (Net) : 42005251

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities			Corporate Guarantees extended on facilities taken by Feedback Infra Pvt Ltd and its group subsidiaries	Corporate Guarantees extended on facilities taken by Feedback Infra Pvt Ltd and its group subsidiaries
Estimated financial effect of contingent liabilities	4,72,65,810	4,86,73,777	4,72,65,810	4,86,73,777

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		Textual information (16) [See below]
Whether there are any contingent liabilities	(A) Yes	Yes

Footnotes

(A)

24 CONTINGENT LIABILITIES & COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)(Rs. In
Hundreds)**PARTICULARS**March 31, March 31,
2022 2021**A. 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

47265810 48673777

Textual information (16)

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 its group subsidiaries	4867377680	4186866322

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		Textual information (17) [See below]
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (17)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Total basic earnings (loss) per share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per share [Abstract]		
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0
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
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	Yes	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0