

FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Name of company	FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED	
Corporate identity number	U40300DL2012PLC244113	
Permanent account number of entity	AACCF0799E	
Address of registered office of company	3 1 1 , 3 R D FLOOR, VARDHAMAN PLAZA ,POCKET 7,PLOT NO.6, SECTOR 12 , DWARKA NEW DELHI , DELHI , INDIA - 110078	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	28/09/2020	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Types of principal product or services [Axis]	Principal Product Or Principal Services 1
	01/04/2019 to 31/03/2020
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9969
Description of product or service category	Electricity, gas and water distribution (on own account)
Turnover of product or service category	63,982.64
Highest turnover contributing product or service (ITC 8 digit) code	99691120
Description of product or service	Electricity Transmission & Distribution
Turnover of highest contributing product or service	63,982.64

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors signing board report [Axis]	Directors Signing Board Report 1	Directors Signing Board Report 2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	Vinayak	RAMESH
Last name of director	Chatterjee	PUTHANKALAM
Designation of director	Chairman	Executive Vice-Chairman & Whole time Director
Director identification number of director	00008933	02166684
Date of signing board report	28/09/2020	28/09/2020

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2019 to 31/03/2020
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	Electricity Transmission & Distribution
Description of main product/service	Electricity Transmission & Distribution
NIC code of product/service	3510
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Your Directors have decided not to carry any amount to the reserves of the Company for the year under review.
Disclosures relating to amount recommended to be paid as dividend	Keeping in view loss during current financial year, the Directors are not recommending any dividend for the F.Y. 2019-20.
Details regarding energy conservation	The management of the Company is cautious enough to conserve energy and absorb technology and wherever possible have taken appropriate steps for the same.
Details regarding technology absorption	The management of the Company is cautious enough to conserve energy and absorb technology and wherever possible have taken appropriate steps for the same.
Details regarding foreign exchange earnings and outgo	FOREIGN EXCHANGE EARNING: - Rs. 292.37 Lakhs (Foreign Currency USD & ZAR)
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (4) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	There were no transactions to be reported under this head.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (5) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (6) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (7) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]

Disclosure of change in nature of business [TextBlock]	During the year under review, there were no changes in the nature of business of the company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As on March 31, 2020, the Company does not have any Subsidiary / Joint Venture / Associate Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2020. There were no unclaimed or unpaid deposits as on March 31, 2020.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2020. There were no unclaimed or unpaid deposits as on March 31, 2020.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (13) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (14) [See below]
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	Textual information (15) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (16) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 5
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]

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting this 7th Board Report on the affairs of the Company together with the audited financial statements for the financial year ended on 31st March, 2020.

1. FINANCIAL SUMMARY AND HIGHLIGHTS:

The Financial performance of the Company during the year ended March 31, 2020 is summarized below:

Amount (Rs. lakhs)

PARTICULARS	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
Revenue from Operations	63,982.64	74,871.37
Other Income	130.77	96.00
Total Revenue	64,113.41	74,967.37
Total Expenditure (Excluding Finance Cost, Depreciation & Taxes)	54,584.50	66,596.77
Operating profit before Finance Cost, Depreciation & Taxation	9528.91	8370.60
Less: Depreciation & Amortization Expenses	2,386.94	2,140.13
Less: Finance Cost	6,542.58	4,916.64
Profit/(Loss) before Taxation & Exceptional items	599.39	1313.83
Exceptional items	(34,967.71)	-
Profit/(Loss) before Taxation	(34,368.32)	1313.83
Less : Tax Expense		

Current Tax	-	298.33
Deferred Tax	(11,443.45)	191.09
Net Profit / (Loss) for the year (1)	(22,924.87)	824.41
Other Comprehensive income/(loss) (2)	6.53	29.57
Total Comprehensive income/(loss) (1+2)	(22,918.34)	853.98

EPS (Basic / Diluted) (82.73) 2.98

2. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

Feedback Energy Distribution Company Limited (FEDCO) is a 100% subsidiary of Feedback Infra Private Limited and is engaged in providing services in energy distribution. Till last year, we were operating in electricity distribution and from this year, we have commenced business in city gas distribution as well thereby moving truly towards an energy distribution in a phased manner.

The operations of the Company are spread across three distinct verticals.

The FIRST vertical relates to Private Sector Participation in electricity distribution, through the framework of Distribution Franchisee (DF), where we are responsible for the supply of power to the existing/ future consumers, carry out commercial activities, undertake operations and maintenance of LT distribution network, implement smartgrid solutions and incur capital expenditure for network up gradation and strengthening. The vertical involves long-term contracts for performance improvement and involves deployment of long-term capital. Under this segment, in FY20, besides the ongoing operations in Odisha for four electricity divisions namely Puri, Balugaon, Khurda and Nayagarh under Central Electricity Supply Utility (CESU) of Odisha, we expanded our foot prints to the North East, where we took up Operations in three areas of Phulbari, Mawsynram and Nangalbibra in Meghalaya from Jun 19. While the contract has also been signed for the fourth area of Mawkrwat, the operation has not been commenced as per advice of the client. In addition, we also finalized the Contract for four areas of Ambassa, Sabroom, Manu and Mohanpur in Tripura.

The SECOND vertical relates to EPC business being undertaken in two sub-verticals, one of Network Roll out Implementation in electricity for distribution EPC, and other relating to Transmission. This business entails use of medium term (project duration of 18-30 months) working capital for executing projects and are generally large volume contracts once credentials are established. Presently we are working for NTPC and OSIC for last mile distribution network in Odisha. We have also been successful in winning three transmission EPC contract in FY20 in Odisha, Uttar Pradesh and Haryana. These projects when complete would enable the company credentials to qualify in Gas Insulated Switchgear (GIS) and 220 KV and 400 KV voltage EPC business, which are the more lucrative areas of the Transmission EPC business.

The THIRD vertical relates to Value added Implementation Services, which are adjacency services business with natural linkages to above existing businesses. These businesses are self-financing mandates which mainly required non-fund based Bank Guarantees. They tend to provide monthly cashflow stability with reasonable stable margins. While there are variety of services that can be on offer under this vertical, presently the company is active in Meter Reading and Bill Distribution (MRBD) activities, Technical Services Partner (TSP) to DISCOMs, Services in City Gas Distribution, Software products, and upcoming activities like smart metering and System integration. In MRBD, we are presently working in the states of West Bengal, Madhya Pradesh and Chhattisgarh, while in TSP, we are working for two DISCOMs in Nigeria and negotiating with two more for similar engagements. Presently we have commenced Services in City gas for 50,000 consumers in Kanpur Bareilly areas for Central UP Gas Limited (a Joint venture of Gail Gas and BPCL). On software too, we have made a mark with our software having been accepted for billing in Swaziland, creating an opening in the nascent Africa market for such products.

From a future perspective, while the DF business in Odisha under the Incremental Revenue Share mode (IRS) is expected to come to an end, we have moved into the direct collection from consumer to our account in both Meghalaya and Tripura, thereby de-risking the business from Govt counter-party risk. In addition, given the long-term (10 year) horizon of these contracts, as different from a 5 years term in Odisha, these would provide long-term stability for investment and returns. We are confident of taking up more such areas under this model in various states in the years to come. In addition, the privatization of distribution license itself is gaining momentum in the country and this would open an even larger market with minimum 25 years term of license, assured return on equity for efficient operations. Given that there are very few players in the market at present, an early move, coupled with our established credentials of bringing about efficiency in rural distribution, this would be significant long-term growth opportunity for the company. In the EPC segment, the natural move to higher voltage, and network offers enough opportunities in India, with the early electrification in Africa becoming the long-term market. The Value Added Services have enough natural growth opportunities given the numbers of potential services that are on offer.

During FY 20, the total revenue from operations was Rs. 63,982.64 lakhs, which was lower by 14.54% over the last year (Rs. 74,871.37

lakhs in FY 19). The Net Loss after Tax for the year was Rs. 22,924.87 lakhs (in comparison to Net Profit of Rs. 853.98 lakhs for FY 19) which is primarily due to exceptional item (expense) of Rs. 34,368.32 on account of discontinuation of the Distribution Franchisee Contract in Odisha. A detailed note on this exceptional item has been provided in note no. 46 of the financial statements.

For the performance of these activities your Company owns a highly specialized team endowed with technical as well as managerial expertise. With the ambitious growth plans, we are also committed to becoming a responsible organization and creating a better social environment around our work area. We are excited to redefine the contours of the Power Distribution Sector' and are committed to living out motto of 'Building Strong Connections'. The Company has been recognised as a 'Great Place To Work' for the third year in a row (ranked 4th which is a significant improvement of 9th Rank in previous year).

FEDCO has been invited to be a part of a highly respectable World Bank driven forum called "WePower" which includes power distribution companies from all countries in South Asia. Apart from us, Indian companies in this forum are Tata Power and EESL.

FEDCO has always believed in building its growth plank in partnership with established players in the market, and as part of that strategy, have established working relationship with companies across domains including Power Sector Skill Council New Delhi, Village Energy Australia, Operation Technology Inc, California among others.

Achievements:

FEDCO was recognised among India's Best Workplaces by Great Place To Work Institute for third year in a row. The Company leapfrogged to 4th position, jumping five notches from last year, to be recognised among 'India's Best Mid-Size Companies to Work For' in recognition of its efforts towards building a high trust and high-performance work culture.

FEDCO's Network Rollout Implementation (NRI) team successfully completed 100% household electrification target under the NTPC – Saubhagya mandate in Odisha. Given the challenging task of providing electricity access to around 3,00,000 households in four months, the team not only successfully completed the task, but also received appreciation from all stakeholders involved in the policy program.

While there are some immediate challenges owing to the expected closure of the large DF contract in Odisha, which was more than 50% of the business, the company has been making efforts to broad-base its clientele. Given the evolving market developments both in electricity Distribution and the City Gas Distribution, we see that, despite short-term headwinds, the company is well poised to leverage the strong market potential in the medium to long term.

3. TRANSFER TO RESERVES

Your Directors have decided not to carry any amount to the reserves of the Company for the year under review.

4. DIVIDEND

Keeping in view loss during current financial year, the Directors are not recommending any dividend for the F.Y. 2019-20.

5. CHANGE IN THE NATURE OF BUSINESS

During the year under review, there were no changes in the nature of business of the company.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of the report except the Distribution Franchisee Agreements in the state of Odisha has come to an end.

7. REDEMPTION OF DEBENTURES LISTED ON BOMBAY STOCK EXCHANGE

As per mutual discussion with the Debenture Holder of the Non-Convertible Debentures ('NCDs') listed on wholesale Debt Segment of Bombay Stock Exchange ("BSE"), the Company had redeemed the all the outstanding 400 NCDs along with interest accrued on 31st May, 2019. Accordingly, these NCDs were delisted from BSE.

8. VOLUNTARY REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT

During the year under review, the Company has not revised its Financial Statements or Board's Report for any of the three preceding Financial Years.

9. CHANGES IN SHARE CAPITAL/DEBT STRUCTURE:

Authorized Share Capital.

During the period under review, the Company has increased its authorized share capital from Rs. 29,00,00,000/- to Rs. 34,00,00,000/-.

Issued, Subscribed and Paid-up Share Capital.

During the period under review, the Company had allotted 59,56,000 (Fifty Nine Lakh and Fifty Six Thousand only) fully paid up equity shares of the Company having face value of Rs. 10/- (Rupees Ten only) each at premium of Rs. 245.50/- (Rupees Two Hundred Forty Five and Fifty Paise only) each in lieu of and / or against the conversion of unsecured loan to extent of Rs. 152,17,58,000/- (Rupees One Hundred Fifty Two Crores Seventeen Lakhs and Fifty Eight Thousand only) availed by the Company from its holding company i.e. Feedback Infra Private Limited. Accordingly, the Issued, Subscribed and Paid-up share capital of the Company was increased from Rs. 27,66,00,000/- to Rs. 33,61,60,000/-.

Disclosure regarding issue of Equity Shares with Differential Rights.

The Company has not issued any shares with differential rights during the year under review.

Disclosure regarding the issues of Sweat Equity Shares.

The Company has not issued any Sweat Equity Shares during the year under review.

Disclosure regarding issue of Employee Stock Options.

The Company has not provided any Stock Option Scheme to the employees during the year under review.

Disclosure regarding shares held in trust for the benefit of employees where the voting rights are not exercised directly by the employees.

There are no such shares issued and/or held for the benefit of employees where the voting rights are not exercised directly by the employees.

Disclosure regarding Buy- Back of Securities.

The Company has not bought back any of its securities during the year under review.

Disclosure regarding Bonus Shares

No Bonus Shares were issued during the year under review.

Disclosure regarding issue of debentures, bonds or any non-convertible securities

During the year under review, the Company had issued 200 Nos. of Commercial Paper security amounting to Rs. 10,00,00,000/- (Rupees Ten Crores only) to IIFCL Mutual Fund (IDF) Series-II on 04th July, 2019 with validity of 320 days.

Disclosure regarding issue of Share Warrants.

The Company has not issued any Share Warrants during the year under review.

10. TRANSFER OF UNCLAIMED DIVIDEND AND SHARES TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

Further, as per the provisions of Section 124(6) of the Companies Act, 2013, the Company was not required to transfer any shares to Investor Education and Protection Fund.

Accordingly, the Company was not required to appoint a Nodal Officer in terms of the applicable provisions of the Companies Act, 2013.

11. EXTRACT OF ANNUAL RETURN:

The extract of Annual Return as provided under sub-section (3) of Section 92, in format MGT-9, for the Financial Year 2019-20 is annexed as Annexure A and forms part of this report. The same is available on Company's website: <https://www.fedco.co.in>.

12. CHANGES IN DIRECTORS OR KEY MANAGERIAL PERSONNEL(S)

During period under review, Mr. Devtosh Chaturvedi resigned as the Managing Director of the Company on 06th March, 2020.

Further, the Board at its meeting held on 03rd September, 2020 appointed Mr. P. Ramesh as Whole Time Director and KMP of the Company. The appointment of Mr. P. Ramesh would be reconfirmed in the upcoming Annual General Meeting.

Mr. Vinayak Chatterjee and Mr. Manoj K. Sehrawat are the Directors liable to retire by rotation as per the provisions of the Companies Act, 2013. However, being eligible, they offer themselves for the re-appointment. A resolution seeking shareholders' approval for their re-appointment forms a part of the Notice.

13. DECLARATION BY INDEPENDENT DIRECTORS

Pursuant to the provisions of section 149 of the Act Dr. (Prof.) D.N. Rao, Mr. Narendra Nath Misra and Mr. R. N. Nayak have been appointed as the Independent Director. They have submitted a declaration that each of them meets the criteria of independence as provided in section 149(6) of the Act and there has been no change in the circumstances which may affect their status as independent director during the year.

Further, the Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

14. NUMBER OF MEETING OF THE BOARD

During the year 2019-20, the Board of Directors met Five (5) times on the following dates in respect of which meetings proper notices were given and the proceedings were properly recorded:

S. No	Date Of Board Meeting	Strength of the Board	No. of Directors Present
1.	14th May, 2019	9	9
2.	22nd May, 2019	9	5
3.	19th September, 2019	9	9
4.	15th January, 2020	9	7
5.	27th March, 2020	8	8

Attendance at Board Meetings during the financial year:

Director	No. of Board Meeting entitled to attend	No. of Board Meeting Attended
Mr. Vinayak Chatterjee (Chairman)	5	5
Mr. P. Ramesh (Vice- Chairman)	5	4
Mr. R. S. Ramasubramaniam	5	5
Mr. Manoj Kumar Sehrawat (Nominee Director)	5	4
Mr. Devtosh Chaturvedi*	4	3
Mrs. Rumjhum Chatterjee	5	5
Mr. N. N. Misra	5	4
Dr. (Prof.) D. N. Rao	5	3
Mr. R. N. Nayak	5	5

*Mr. Devtosh Chaturvedi resigned as Managing Director w.e.f. 06th March, 2020.

15. COMMITTEES OF THE BOARD

A. AUDIT COMMITTEE

As per requirements of Companies Act, 2013, the Company has duly constituted Audit Committee, which meets at regular intervals for the business required to be transacted thereat. All the recommendations made by such committee during the year were accepted by the Board.

During the year under review, Audit Committee met Two (2) times on 14th May, 2019, and 09th January, 2020 respectively in respect of which meetings proper notices were given and the proceedings were properly recorded. Presently, the composition of Audit Committee is as follows:

Name of the Committee	Members

Audit Committee	Mr. N. N. Misra	–	Chairman
	Mr. R. N. Nayak	–	Member
	Dr. (Prof.) D. N. Rao	–	Member

B. NOMINATION AND REMUNERATION COMMITTEE

As per requirements of Companies Act, 2013, the Company had constituted a Nomination and Remuneration (N&R) Committee which meets at regular intervals for the business required to be transacted thereat. The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. All the recommendations made by such committee during the year were accepted by the Board.

During the year under review, the Committee met Two (2) times on 14th May, 2019 and 19th September, 2019 respectively in respect of which meetings proper notices were given and the proceedings were properly recorded. Presently, the composition of the Committee is as follows:

Name of the Committee	Members
Nomination & Remuneration Committee	<p>Mr. N. N. Misra – Chairman</p> <p>Mr. R. N. Nayak – Member</p> <p>Mr. Manoj Kumar Sehrawat – Member</p> <p>Mrs. Rumjhum Chatterjee – Member cum Anchor</p>

C. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

As per requirements of Companies Act, 2013, the Company had constituted a Corporate Social Responsibility (CSR) Committee which meets at regular intervals for the business required to be transacted thereat.

During the year under review, the CSR Committee met on 14th May, 2019 in respect of which meetings proper notices were given and the proceedings were properly recorded.

Presently, the composition of CSR Committee is as follows:

Name of the Committee	Members
CSR Committee	<p>Mrs. Rumjhum Chatterjee – Chairperson</p> <p>Dr. (Prof.) D. N. Rao – Member</p> <p>Mr. P. Ramesh – Member</p>

16. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a process for selection and appointment of Directors, Senior Management, their remuneration and other matters provided in Section 178(3) of the Act.

17. EVALUATION OF PERFORMANCE OF BOARD, ITS COMMITTEES AND OF DIRECTORS

The Board carries out an annual evaluation of its own performance, as well as the working of its Committees. The Board works with the

Committee to lay down the criteria for the performance evaluation. Feedback-cum-assessment of individual Directors, the Board as a whole and its Committees is conducted. The feedback obtained from the interventions is discussed in detail and, where required, independent and collective action points for improvement are put in place. The last evaluation was completed in the September 2019.

18. RECEIPT OF ANY COMMISSION BY MD/WTD FROM A COMPANY OR FOR RECEIPT OF ANY COMMISSION/REMUNERATION FROM ITS HOLDING OR SUBSIDIARY

During the year under review, the Company has not employed any MD / WTD who were in the receipt of Commission from the Company or its Holding or Subsidiary.

19. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2020, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2020 and of the profit and loss of the company for that period;
- (iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors had prepared the annual accounts on a going concern basis;
- (v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively; and;
- (vi) the directors had laid down the internal Financial Controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

20. STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENT

The Management has taken all necessary steps to plug the internal control weakness. The Management has implemented an effective and meaningful system in place to safeguard the assets of the Company.

21. AUDITORS & AUDIT REPORT:

A. STATUTORY AUDITORS

The Company had appointed Deloitte Haskins & Sells, LLP (FRN No.117366W/ W-100018) as the Statutory Auditor of the Company for a period of 5 years commencing from the conclusion of the 5th Annual General Meeting of the Company until the conclusion of the 10th Annual General Meeting of the Company.

There are no qualifications made by the Auditors in their Report. Moreover, the note to Auditor's Report is self-explanatory and does not require any further explanations or comments by the Board.

B. COST AUDITOR

The Company has appointed M/s. BSS and Associates as Cost Auditors of the Company in accordance with the provisions of sub-section (1) of section 148 of the Act and accordingly such accounts and records are being made and maintained.

Further, the provisions related to Cost Audit applicable to the Company are being complied with.

C. SECRETARIAL AUDITOR

As per the provisions of the Section 204 of the Companies Act, 2013, M/s. Jeewan Bose & Company, Practicing Company Secretaries, Delhi had been appointed as the Secretarial Auditor of the Company. The audit report as received from M/s. Jeewan Bose & Company, Practicing Company Secretaries, Delhi is annexed to this Board report as Annexure B.

The Secretarial Audit Report does not contain any qualification, reservation or adverse remark and do not call for any further explanation/clarification by the Board of Directors under the Act.

22. FRAUDS REPORTED UNDER SUBSECTION 12 OF SECTION 143 BY THE AUDITOR

During the year under review, no frauds under section 143(10) of the Companies Act, 2013 were reported to the Board.

23. SUBSIDIARY/ JV / ASSOCIATE COMPANY

As on March 31, 2020, the Company does not have any Subsidiary / Joint Venture / Associate Company.

24. DEPOSITS

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2020. There were no unclaimed or unpaid deposits as on March 31, 2020.

25. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There were no transactions to be reported under this head.

26. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188.

During the year under review, there were no related party transactions entered into by the Company other than the transactions already approved by the Board. The details of the said transactions are disclosed in the Financial Statements for the Year ended March 31, 2020.

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:

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

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangement/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Justification for entering into such contracts or arrangements	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:	Date on which the special resolution was passed in general meeting as required under
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				or transa ctions			first proviso to section 188
NA	NA	NA	NA	NA	NA	NA	NA

2. Details of material contracts or arrangement or transactions at arm's length basis: As per notes to the Financial Statements as at March 31, 2020.

27. CORPORATE RESPONSIBILITY STATEMENT

The Policy of the Company on Corporate Social Responsibility is placed on the website of the Company: <https://www.fedco.co.in>

The initiatives taken by the Company under Corporate Social Responsibility during the year under review is attached as Annexure C.

28. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The management of the Company is cautious enough to conserve energy and absorb technology and wherever possible have taken appropriate steps for the same.

FOREIGN EXCHANGE EARNING: - Rs. 292.37 Lakhs (Foreign Currency USD & ZAR)

29. RISK MANAGEMENT POLICY

Your Company is governed under Risk Policy of the parent Company. The Risk Committee of Feedback Infra Private Limited (holding Company) at regular intervals assesses the potential risks of your Company and their mitigation plans.

However, the Operating management of the Company has taken all necessary steps to identifying the elements of risks, if any. The management has implemented an effective and meaningful system in place to safeguard the assets of the company.

The Board reviews the business plan at regular intervals and develop the Risk Management Strategy which could encompass laying down guiding principles on proactive planning for identifying, analysing and mitigating all the material risks, both external and internal viz. Environmental, Business, Operational, Financial and others. Communication of Risk Management Strategy to various levels of management for effective implementation is essential for achieving the goals of the organisation.

30. DISCLOSURE ON ESTABLISHMENT OF A VIGIL MECHANISM

The Company has vigil mechanism in place. Under the vigil mechanism the Company has adopted the Whistle Blower Policy enacted by the parent Company i.e. Feedback Infra Pvt. Ltd. The matters to be reported under the Whistle Blower Policy would be investigated by the Ethics Committee which would report its findings to the Audit Committee of the Company. The Committee has been mandated to meet as and when any need arises in connection with any matter pertaining to the Whistle Blower Policy of the Company.

31. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year under review, there has been no such significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

32. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The company has in place a Policy for prevention of Sexual Harassment at the Workplace in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year under review, the Company has not received any complaint of harassment and therefore, no cases have been filed under the Act.

33. PARTICULARS OF EMPLOYEE & MANAGERIAL REMUNERATION

The Company has paid remuneration to Directors as per the policy framed by Nomination & remuneration Committee of the Board. The Company, on the recommendation of the nomination & remuneration committee, has framed the remuneration policy of the directors & KMP's which is reviewed after regular intervals. The Company has paid salary to the Director(s) and / or KMP's as per the details given in MGT-9 annexed to this report.

34. DISCLOSURES UNDER SECTION 197(12) OF THE ACT WITH RESPECT TO RATIO OF THE REMUNERATION OF EACH DIRECTOR TO THE MEDIAN EMPLOYEE'S REMUNERATION

During the financial year 2019-20, there is only one employee (Mr. Devtosh Chaturvedi) who in receipt of remuneration aggregating Rs. 1,02,00,000/- or more per annum. The remuneration paid to Mr. Devtosh Chaturvedi is Rs. 189.91 lakhs and other details relating to his remuneration can be obtained from the company.

35. COMPLIANCE WITH SECRETARIAL STANDARDS

The directors have devised proper system to ensure compliance with the provision of all secretarial standards issued by the Institute of Company Secretaries of India since their notification in the Gazette of India and that such system are adequate and operating effectively.

36. ACKNOWLEDGEMENT

Your directors place on record their sincere appreciation for the assistance, cooperation and valuable support provided to the Company by Customers, Vendors, Banks & Financial Institutions and hope to continue to receive the same in future.

The Board of Directors would also like to place on record their appreciation of the untiring efforts of the employees of the organisation at every level. The efforts to create a family like atmosphere continued throughout the year. Training and Development of employees provided further impetus and have contributed towards the all-around improved performance of your company. The Company encourages by rewarding & recognising employees for their long term commitment as & when the opportunity arise.

The Board of Directors also place on record their gratitude to the shareholders of the Company for their continued support to and confidence in the management of the Company.

By the order of the Board	
For FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED	
Sd/-	Sd/-
Vinayak Chatterjee	P. Ramesh
Chairman	Executive Vice- Chairman & Whole time Director
(DIN-00008933)	(DIN-02166684)
Date: September 28, 2020	

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

1	CIN	U40300DL2012PLC244113
2	Registration Date	29/10/2012
3	Name of the Company	FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED
4	Category/Sub-category of the Company	PUBLIC COMPANY
		LIMITED BY SHARES
5	Address of the Registered office & contact details	311, 3rd Floor, Vardhaman Plaza, Pocket 7, Plot no.6, Sector-12, Dwarka, New Delhi-110078
6	Whether listed company	NO*
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	MAS SERVICES LIMITED ADDRESS: T-34 IIND FLOOR OKHLA INDUSTRIAL AREA, PHASE-II NEW DELHI-110020 011-26387281 PH:

*The Company had issued 500 NCDs which were listed on Wholesale Debt Segment of Bombay Stock Exchange. The Company has redeemed/re-paid all the NCDs listed on Bombay Stock Exchange and the same has been delisted also.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Electricity Transmission & Distribution	3510	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares	Applicable Section
1.	FEEDBACK INFRA PRIVATE LIMITED	U74899DL1990PTC040630	HOLDING COMPANY	100	2(87) (I) & (II)

IV. SHARE HOLDING PATTERN

(Equity share capital breakup as percentage of total equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2019]				No. of Shares held at the end of the year [As on 31-March-2020]			
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares
A. Promoters								
(1) Indian								
a) Individual/ HUF	-	6	6	0.00%	-	6	6	0.00%
b) Central Govt	-	-	-	0.00%	-	-	-	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%
d) Bodies Corp.	2,76,59,994	-	2,76,59,994	100.00%	3,36,15,994	-	3,36,15,994	100.00%
e) Banks / FI	-	-	-	0.00%	-	-	-	0.00%
f) Any other	-	-	-	0.00%	-	-	-	0.00%
Sub Total (A) (1)	2,76,59,994	6	2,76,60,000	100.00%	3,36,15,994	6	3,36,16,000	100.00%
(2) Foreign	-	-	-	0.00%	-	-	-	0.00%
a) NRI Individuals	-	-	-	0.00%	-	-	-	0.00%
b) Other Individuals	-	-	-	0.00%	-	-	-	0.00%
c) Bodies Corp.	-	-	-	0%	-	-	-	0%
d) Any other	-	-	-	0%	-	-	-	0%
Sub Total (A) (2)	-	-	-	0%	-	-	-	0%
TOTAL (A)	2,76,59,994	6	2,76,60,000	100%	3,36,15,994	6	3,36,16,000	100%

B. Public Shareholding								
1. Institutions								
a) Mutual Funds			-	0.00%			-	0.00%
b) Banks / FI			-	0.00%			-	0.00%
c) Central Govt			-	0.00%			-	0.00%
d) State Govt(s)			-	0.00%			-	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%
f) Insurance Companies			-	0.00%			-	0.00%
g) FIIs			-	0.00%			-	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%
i) Others (specify)			-	0.00%			-	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%
2. Non-Institutions								
a) Bodies Corp.								
i) Indian			-	0.00%			-	0.00%
ii) Overseas			-	0.00%			-	0.00%
b) Individuals								
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%
ii) Individual shareholders								

holding nominal share

--

-

0.00%

--

--

-

0.00%

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capital in excess of Rs 1 lakh								
c) Others (specify)								
Non Resident Indians			-	0.00%			-	0.00%
Overseas Corporate Bodies			-	0.00%			-	0.00%
Foreign Nationals			-	0.00%			-	0.00%
Clearing Members			-	0.00%			-	0.00%
Trusts			-	0.00%			-	0.00%
Foreign Bodies - D R			-	0.00%			-	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%				0.00%
Grand Total (A+B+C)	2,76,59,994	6	2,76,60,000	100%	3,36,15,994	6	3,36,16,000	100%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Share holding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
				% of		% of	% of	

		No. of Shares	% of total Shares of the com pany	Shares Pledged/ encum bered to total shares	No. of Shares	total Shares of the com pany	Shares Pledged / encu mbered to total shares	
1	Feedback Infra Pvt. Ltd. (FIPL)	2,76,59,994	100.00%	100.00%	3,36,15,994	100.00%	100%	0.00%
2	Vinayak Chatterjee Jt. With FIPL Beneficial Interest Held By FIPL *	1	0.00%	N.A	1	0.00%	100%	0.00%
3	R.S. Ramasubramaniam Jt. With FIPL Beneficial Interest Held By FIPL *	1	0.00%	N.A	1	0.00%	100%	0.00%
4	P. Ramesh Jt. With FIPL Beneficial Interest Held By FIPL *	1	0.00%	N.A	1	0.00%	100%	0.00%
5	Parvesh Minocha With FIPL Beneficial Interest Held By FIPL *	1	0.00%	N.A	1	0.00%	100%	0.00%
6	Rumjhum Chatterjee With FIPL Beneficial Interest Held By FIPL *	1	0.00%	N.A	1	0.00%	100%	0.00%
7	Devtosh Chaturvedi Jt. With FIPL Beneficial Interest Held By FIPL *	1	0.00%	N.A	1	0.00%	100%	0.00%
	Total	2766000	100.00%	100.00%	3361600	100.00%	100.00%	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year			2,76,60,000	100%	3,36,16,000	100%
	Changes during the year	N.A			0.00%	-	-
	At the end of the year					3,36,16,000	100.00%

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	-	-	-	0.00%	-	0.00%
	Changes during the year	-	-	-	0.00%	-	0.00%
	At the end of the year	-	-	-	0.00%	-	0.00%
	At the beginning of the year	-	-	-	0.00%	-	0.00%
	Changes during the year	-	-	-	0.00%	-	0.00%
	At the end of the year	-	-	-	0.00%	-	0.00%

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	N.A	N.A	5*	0.00%	5*	0.00%
	Changes during the year	N.A	N.A	N.A	0.00%	N.A	0.00%
	At the end of the year	N.A	N.A	5*	0.00%	5*	0.00%
	*Beneficial Interest is being held by Feedback Infra Pvt. Ltd.						

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the				

financial year				
i) Principal Amount	25,580.20	11,199.46.13	-	36,779.66
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	84.70	4571.65	-	4656.35
Total (i+ii+iii)	25,664.90	15,771.11	-	41,436.01
Change in Indebtedness during the financial year				
* Addition	14,176.04	1,970.76	-	16,146.80
* Reduction (Net)	(9,678.83)	(13,822.29)	-	(23,501.12)
Net Change	4,497.21	(11,851.53)	-	(7,354.32)
Indebtedness at the end of the financial year				
i) Principal Amount	30,035.99	3,844.22	-	33,880.21
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	126.12	75.36	-	201.48
Total (i+ii+iii)	30,162.11	3,919.58	-	34,081.69

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

S.No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
	Name	Mr. Devtosh Chaturvedi	(Rs/Lac)
	Designation	Managing Director	
1	Gross salary	189.91	189.91
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-

2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
	- as % of profit	-	-
	- others, specify	-	-
5	Others, please specify	-	-
	Total (A)	189.91	189.91
	Ceiling as per the Act		

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount
		Dr. (Prof.) D. N. Rao	Mr. R. N. Nayak	Mr. N. N. Misra	(Rs/Lac)
1	Independent Directors	-		-	-
	Fee for attending board committee meetings	3.00	4.00	4.50	11.50
	Commission (for FY 18-19)	3.00	0.75	3.00	6.75
		-	-		-
	Total (1)	6.00	4.75	7.50	18.25
2	Other Non-Executive Directors				-
	Fee for attending board committee meetings				-
	Commission				-
	Others, please specify (Salary)				-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	6.00	4.75	7.50	18.25
	Total Managerial Remuneration	6.00	4.75	7.50	208.16
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

		Name of Key Managerial		
--	--	------------------------	--	--

SN.	Particulars of Remuneration	Personnel		Total Amount
	Name	Mr. Prince Gupta	Mr. Lavneesh Bareja	(Rs/Lac)
	Designation	CFO	Company Secretary	
1	Gross salary	49.00	5.68	54.68
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission	-	-	
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	-
	Total	49.00	5.68	54.68

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NA	NA	NA	NA	NA
Punishment					
Compounding					
B. DIRECTORS					
Penalty	NA	NA	NA	NA	NA
Punishment					

Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty	NA	NA	NA	NA	NA
Punishment					
Compounding					

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2020

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members
Feedback Energy Distribution Company Limited

CIN: U40300DL2012PLC244113
311, 3rd Floor, Vardhaman Plaza, Pocket 7,

Plot No. 6, Sector 12, Dwarka,

New Delhi-110078

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Feedback Energy Distribution Company Limited (hereinafter referred to as 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2020, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2020 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowing;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

- a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. [Not applicable since the shares of the Company are not listed on any stock exchange during the period under review];
- b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; [These regulations were applicable to the Company as the debentures of the Company were listed on Bombay Stock Exchange. Further, these debentures got delisted with effect from October 1, 2019];
- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; [Not applicable as the Company has not listed any share capital during the period under review];
- d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; [Not applicable as there was no reportable event during the period under review];
- e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; [The debentures of the Company got delisted with effect from October 1, 2019];
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; [Being debt listed company the provisions of said regulations were not applicable. Further, the debentures got delisted with effect from October 1, 2019]
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; [Not applicable as the Company has not bought back any securities during the financial year under review].
- vi) We have also examined Compliance with the following other applicable Acts.
 - a) Payment of Wages Act, 1936, and rules made there under;
 - b) The Minimum Wages Act, 1948, and rules made there under;
 - c) Employees' State Insurance Act, 1948, and rules made there under;
 - d) The Employees' Provident Fund and Miscellaneous Provisions Act, 1952, and rules made thereunder;
 - e) The Payment of Bonus Act, 1965, and rules made there under;
 - f) Payment of Gratuity Act, 1972, and rules made there under;
 - g) Air Pollution Act 1981;
 - h) Water Pollution Act 1974 and any other Acts, which are applicable for the Company.

We have not examined compliance by the Company with applicable Financial laws, like Direct and Indirect Tax Laws, since the same have been subject to review by statutory Financial audit and other designated professionals.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meeting;
- (ii) The Listing Agreements entered into by the Company with BSE Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to observations, if any, elsewhere mentioned in this report.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

- Adequate notice(s) were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance or shorter with due consents, as the case maybe and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the Meeting.

- Majority decision is carried through while the dissenting members' views, if any, were captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company to commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines:-

- The Company has complied with all the applicable provisions of Companies Act, 2013, however there are few instances of filing of e-forms with the Ministry of Corporate Affairs with payment of additional fees.

- We have relied on the information and representation made by the Company and its Officers for Systems and mechanism formed by the Company for Compliances under applicable Acts, Laws, and regulations to the Company.

We further report that during the period under review, followings events had a major bearing on the Company's affairs in pursuance of the laws, rules, regulations, guidelines, standards, etc. referred to above: -

a) Alteration of Memorandum of Association of the Company due to alteration in object clause at the Extra-Ordinary General Meeting of members held on May 22, 2019.

b) Alteration of Articles of Association of the Company for substituting Article 3.1 at the Extra-Ordinary General Meeting of members held on September 14, 2019.

c) Alteration of Memorandum of Association of the Company due to increase in Authorised Capital of the Company at the Extra-Ordinary General Meeting of members held on March 31, 2020.

d) Conversion of unsecured loan amounting to Rs. 1,521,758,000 (Rupees One Hundred Fifty Two Crores Seventeen Lakhs and Fifty Eight Thousand Only) into 5,956,000 (Fifty Nine Lakhs Fifty Six Thousand Only) fully paid up equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each at a premium of Rs. 245.50/- (Rupees Two Hundred Forty Five and Fifty Paise Only) each ranking pari passu in all respect with the existing shares at the Extra-Ordinary General Meeting of members held on March 31, 2020.

	For Jeewan Bose & Company
Place:	(CS Jeewan Bose)
Date:	Proprietor
UDIN:	C.P. No. 16111

Note: This report is to be read with our letter of even date by the Secretarial Auditor, which is annexed as 'ANNEXURE A' and forms an integral part of this report, which is available on the website of the Company

'ANNEXURE A'

To,

The Members
Feedback Energy Distribution Company Limited

CIN: U40300DL2012PLC244113
311, 3rd Floor, Vardhaman Plaza, Pocket 7,

Plot No. 6, Sector 12, Dwarka,

New Delhi-110078

Our report of even date is to be read along with this letter: -

Management's Responsibility

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Auditor's Responsibility

3. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

5. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.
6. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

	For Jeewan Bose & Company
Place:	(CS Jeewan Bose)
Date:	Proprietor
UDIN:	C.P. No. 16111

Corporate Social Responsibility (CSR) Report

(1) Period for which CSR is being reported : from 01.04.2019 To 31.03.2020

(2) (a) Whether information includes information about subsidiary Company(s): No

(b) If yes, then indicate number of such subsidiary Company(s): N.A.

(3) (a) Whether information includes information about any other entity(s): No

(e.g. supplies, value chain etc.)

(b) If yes, then indicate number of such entity(s): N.A.

(4) Does the Company have a written CSR policy: Yes

(5) A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or Programs:

The main objective of the CSR policy of the Company is to lay guidelines to make CSR a key business process and involve all employees of the Company to work for improving the quality of life for chosen communities from time to time. It aims to meet the social responsibilities of the Company through activities and programs that are in line with the CSR activities outlined in the Act and act as a good Corporate Citizen, subscribing to the principles of Global Compact for implementation.

Under the CSR Policy, the Company has strived to work in the areas of Education, Women Empowerment, Skill Building and Renewable Energy. The Company has also adopted villages i.e. 'Suando' and 'Bada Basanta' near Puri district and efforts have been made to develop them as "Smart Villages" within a period of two to three years.

The CSR Policy is available on the Company's website: <http://www.fedco.co.in>

(6) The Composition of the CSR Committee:

Mrs. Rumjhum Chatterjee- Chairperson

Dr. (Prof.) D. N. Rao- Member

Mr. P Ramesh- Member

(7) Average Net Profit of the Company for last three Financial Years: Rs. 804.95 Lakhs.

(8) Prescribed CSR Expenditure (two per cent. Of the amount as in item 7 above): Rs. 16.09 Lakhs.

(9) Details of CSR spent during the financial year:

(a) Total amount to be spent for the financial year: Rs. 9.10 Lakhs

(b) Amount unspent, if any: 6.99

(c) Manner in which the amount spent during the financial year is detailed below:

S. No.	Particulars	(1)
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1	CSR project or activity identified	Education, Women Empowerment, Skill Building, Renewable Energy etc. as per the approved CSR policy in adopted villages i.e. 'Suando' and 'Bada Basanta' near Puri district and efforts have been made to develop them as "Smart Villages" as an ongoing project for 2-3 years.
2	Sector in which the project is covered	As per CSR policy
3	Projects or programme (1) Local area or other (2) Specify the state and district where projects or programs was undertaken	(Bhubaneswar, Odisha)
4	Amount outlay (budget project or programme wise	Rs. 18.32 Lakhs
5	Amount spent on the project or programme Sub Heads; (1) Direct expenditure on projects or programmes (2) Overheads	Refer note 44 of notes to Financial Statement.
6	Cumulative expenditure up to the reporting period	Rs. 45.04 Lakhs
7	Amount Spent direct or through implementing agency	N.A.

(10) In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.

The Company had initiated CSR activities in the above mentioned villages but the total amount could not be spent majorly due to cyclone "Fani" which had severely impacted these two villages. Accordingly, the Company had put its major focus on restoration/rehabilitation work in these villages like sanitation, clearing of roads, clean water, supply of food and other essential items etc. The Company was able to resume the Smart Education Work and other planned activities in Q3 only. Therefore, the Company was able to spend only Rs. 9.10 Lakhs.

Therefore, in accordance with the applicable provisions of Companies Act, 2013, the Committee discussed and decided to carry forward the unspent amount to FY 2020-21 for spending on CSR activities for the existing ongoing project to develop these villages as Smart/Model Villages.

(11) Responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and policy of the Company.

The CSR Committee has regularly perused the progress of CSR Activities undertaken by the Company. The CSR Committee has ensured itself that the CSR Activities undertaken by the Company are in compliance with the CSR Objectives and the Policy of the Company and also compliant with the provisions of the Companies Act, 2013. The CSR Committee feels that the CSR initiatives of the Company would help in the overall development of the inhabitants of Suando and Bada Basanta village, district Puri, Bhubaneswar (Odisha).

By the order of the Board	
For FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED	
Sd/-	Sd/-
P. Ramesh	Rumjhum Chatterjee
Executive Vice- Chairman & Whole time Director	Chairperson, CSR Committee
(DIN-02166684)	(DIN-00283824)
Place: Gurugram	
Date: September 28, 2020	

Textual information (2)

Description of state of companies affair

Feedback Energy Distribution Company Limited (FEDCO) is a 100% subsidiary of Feedback Infra Private Limited and is engaged in providing services in energy distribution. Till last year, we were operating in electricity distribution and from this year, we have commenced business in city gas distribution as well thereby moving truly towards an energy distribution in a phased manner. The operations of the Company are spread across three distinct verticals. The FIRST vertical relates to Private Sector Participation in electricity distribution, through the framework of Distribution Franchisee (DF), where we are responsible for the supply of power to the existing/ future consumers, carry out commercial activities, undertake operations and maintenance of LT distribution network, implement smartgrid solutions and incur capital expenditure for network up gradation and strengthening. The vertical involves long-term contracts for performance improvement and involves deployment of long-term capital Under this segment, in FY20, besides the ongoing operations in Odisha for four electricity divisions namely Puri, Balugaon, Khurda and Nayagarh under Central Electricity Supply Utility (CESU) of Odisha, we expanded our foot prints to the North East, where we took up Operations in three areas of Phulbari, Mawsynram and Nangalbibra in Meghalaya from Jun 19. While the contract has also been signed for the fourth area of Mawkrwat, the operation has not been commenced as per advice of the client. In addition, we also finalized the Contract for four areas of Ambassa, Sabroom, Manu and Mohanpur in Tripura. The SECOND vertical relates to EPC business being undertaken in two sub-verticals, one of Network Roll out Implementation in electricity for distribution EPC, and other relating to Transmission. This business entails use of medium term (project duration of 18-30 months) working capital for executing projects and are generally large volume contracts once credentials are established. Presently we are working for NTPC and OSIC for last mile distribution network in Odisha. We have also been successful in winning three transmission EPC contract in FY20 in Odisha, Uttar Pradesh and Haryana. These projects when complete would enable the company credentials to qualify in Gas Insulated Switchgear (GIS) and 220 KV and 400 KV voltage EPC business, which are the more lucrative areas of the Transmission EPC business. The THIRD vertical relates to Value added Implementation Services, which are adjacency services business with natural linkages to above existing businesses. These businesses are self-financing mandates which mainly required non-fund based Bank Guarantees. They tend to provide monthly cashflow stability with reasonable stable margins. While there are variety of services that can be on offer under this vertical, presently the company is active in Meter Reading and Bill Distribution (MRBD) activities, Technical Services Partner (TSP) to DISCOMs, Services in City Gas Distribution, Software products, and upcoming activities like smart metering and System integration. In MRBD, we are presently working in the states of West Bengal, Madhya Pradesh and Chhattisgarh, while in TSP, we are working for two DISCOMs in Nigeria and negotiating with two more for similar engagements. Presently we have commenced Services in City gas for 50,000 consumers in Kanpur Bareilly areas for Central UP Gas Limited (a Joint venture of Gail Gas and BPCL). On software too, we have made a mark with our software having been accepted for billing in Swaziland, creating an opening in the nascent Africa market for such products. From a future perspective, while the DF business in Odisha under the Incremental Revenue Share mode (IRS) is expected to come to an end, we have moved into the direct collection from consumer to our account in both Meghalaya and Tripura, thereby de-risking the business from Govt counter-party risk. In addition, given the long-term (10 year) horizon of these contracts, as different from a 5 years term in Odisha, these would provide long-term stability for investment and returns. We are confident of taking up more such areas under this model in various states in the years to come. In addition, the privatization of distribution license itself is gaining momentum in the country and this would open an even larger market with minimum 25 years term of license, assured return on equity for efficient operations. Given that there are very few players in the market at present, an early move, coupled with our established credentials of bringing about efficiency in rural distribution, this would be significant long-term growth opportunity for the company. In the EPC segment, the natural move to higher voltage, and network offers enough opportunities in India, with the early electrification in Africa becoming the long-term market. The Value Added Services have enough natural growth opportunities given the numbers of potential services that are on offer. During FY 20, the total revenue from operations was Rs. 63,982.64 lakhs, which was lower by 14.54% over the last year (Rs. 74,871.37 lakhs in FY 19). The Net Loss after Tax for the year was Rs. 22,924.87 lakhs (in comparison to Net Profit of Rs. 853.98 lakhs for FY 19) which is primarily due to exceptional item (expense) of Rs. 34,368.32 on account of discontinuation of the Distribution Franchisee Contract in Odisha. A detailed note on this exceptional item has been provided in note no. 46 of the financial statements. For the performance of these activities your Company owns a highly specialized team endowed with technical as well as managerial expertise. With the ambitious growth plans, we are also committed to becoming a responsible organization and creating a better social environment around our work area. We are excited to redefine the contours of the Power Distribution Sector' and are committed to living out motto of 'Building Strong Connections'. The Company has been recognised as a 'Great Place To Work' for the third year in a row (ranked 4th which is a significant improvement of 9th Rank in previous year). FEDCO has been invited to be a part of a highly respectable World Bank driven forum called "WePower" which includes power distribution companies from all countries in South Asia. Apart from us, Indian companies in this forum are Tata Power and EESL. FEDCO has always believed in building its growth plank in partnership with established players in the market, and as part of that strategy, have established working relationship with companies across domains including Power Sector Skill Council New Delhi, Village Energy Australia, Operation Technology Inc, California among others.

Textual information (3)

Disclosures in director's responsibility statement

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that: (i) in the preparation of the annual accounts for the financial year ended 31st March, 2020, the applicable accounting standards had been followed along with proper explanation relating to material departures; (ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2020 and of the profit and loss of the company for that period; (iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (iv) the directors had prepared the annual accounts on a going concern basis; (v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively; and; (vi) the directors had laid down the internal Financial Controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

Textual information (4)

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

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of the report except the Distribution Franchisee Agreements in the state of Odisha has come to an end.

Textual information (5)

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

During the year under review, there were no related party transactions entered into by the Company other than the transactions already approved by the Board. The details of the said transactions are disclosed in the Financial Statements for the Year ended March 31, 2020.

Textual information (6)

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

The extract of Annual Return as provided under sub-section (3) of Section 92, in format MGT-9, for the Financial Year 2019-20 is annexed as Annexure A and forms part of this report. The same is available on Company's website: <https://www.fedco.co.in>.

Textual information (7)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

Pursuant to the provisions of section 149 of the Act Dr. (Prof.) D.N. Rao, Mr. Narendra Nath Misra and Mr. R. N. Nayak have been appointed as the Independent Director. They have submitted a declaration that each of them meets the criteria of independence as provided in section 149(6) of the Act and there has been no change in the circumstances which may affect their status as independent director during the year.

Further, the Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

Textual information (8)

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

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a process for selection and appointment of Directors, Senior Management, their remuneration and other matters provided in Section 178(3) of the Act.

Textual information (9)

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

Your Company is governed under Risk Policy of the parent Company. The Risk Committee of Feedback Infra Private Limited (holding Company) at regular intervals assesses the potential risks of your Company and their mitigation plans.

However, the Operating management of the Company has taken all necessary steps to identifying the elements of risks, if any. The management has implemented an effective and meaningful system in place to safeguard the assets of the company.

The Board reviews the business plan at regular intervals and develop the Risk Management Strategy which could encompass laying down guiding principles on proactive planning for identifying, analysing and mitigating all the material risks, both external and internal viz. Environmental, Business, Operational, Financial and others. Communication of Risk Management Strategy to various levels of management for effective implementation is essential for achieving the goals of the organisation.

Textual information (10)

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

The Policy of the Company on Corporate Social Responsibility is placed on the website of the Company: <https://www.fedco.co.in>

The initiatives taken by the Company under Corporate Social Responsibility during the year under review is attached as Annexure C.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

1. FINANCIAL SUMMARY AND HIGHLIGHTS:

The Financial performance of the Company during the year ended March 31, 2020 is summarized below:

Amount (Rs. lakhs)

PARTICULARS	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
Revenue from Operations	63,982.64	74,871.37
Other Income	130.77	96.00
Total Revenue	64,113.41	74,967.37
Total Expenditure (Excluding Finance Cost, Depreciation & Taxes)	54,584.50	66,596.77
Operating profit before Finance Cost, Depreciation & Taxation	9528.91	8370.60
Less: Depreciation & Amortization Expenses	2,386.94	2,140.13
Less: Finance Cost	6,542.58	4,916.64
Profit/(Loss) before Taxation & Exceptional items	599.39	1313.83
Exceptional items	(34,967.71)	-
Profit/(Loss) before Taxation	(34,368.32)	1313.83
Less : Tax Expense		
Current Tax	-	298.33
Deferred Tax	(11,443.45)	191.09
Net Profit / (Loss) for the year (1)	(22,924.87)	824.41
Other Comprehensive income/(loss) (2)	6.53	29.57

Total Comprehensive income/(loss) (1+2)	(22,918.34)	853.98
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EPS (Basic / Diluted) (82.73) 2.98

Textual information (12)

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

During period under review, Mr. Devtosh Chaturvedi resigned as the Managing Director of the Company on 06th March, 2020.

Further, the Board at its meeting held on 03rd September, 2020 appointed Mr. P. Ramesh as Whole Time Director and KMP of the Company. The appointment of Mr. P. Ramesh would be reconfirmed in the upcoming Annual General Meeting.

Mr. Vinayak Chatterjee and Mr. Manoj K. Sehwat are the Directors liable to retire by rotation as per the provisions of the Companies Act, 2013. However, being eligible, they offer themselves for the re-appointment. A resolution seeking shareholders' approval for their re-appointment forms a part of the Notice.

Textual information (13)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

During the year under review, there has been no such significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Textual information (14)

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

The Management has taken all necessary steps to plug the internal control weakness. The Management has implemented an effective and meaningful system in place to safeguard the assets of the Company.

Textual information (15)

Disclosure of other reasons if company fails to spend prescribed amount on CSR

The Company had initiated CSR activities in the above mentioned villages but the total amount could not be spent majorly due to cyclone "Fani" which had severely impacted these two villages. Accordingly, the Company had put its major focus on restoration/rehabilitation work in these villages like sanitation, clearing of roads, clean water, supply of food and other essential items etc. The Company was able to resume the Smart Education Work and other planned activities in Q3 only. Therefore, the Company was able to spend only Rs. 9.10 Lakhs. Therefore, in accordance with the applicable provisions of Companies Act, 2013, the Committee discussed and decided to carry forward the unspent amount to FY 2020-21 for spending on CSR activities for the existing ongoing project to develop these villages as Smart/Model Villages.

Textual information (16)

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

The Company has paid remuneration to Directors as per the policy framed by Nomination & remuneration Committee of the Board. The Company, on the recommendation of the nomination & remuneration committee, has framed the remuneration policy of the directors & KMP's which is reviewed after regular intervals. The Company has paid salary to the Director(s) and / or KMP's as per the details given in MGT-9 annexed to this report.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors signing financial statements [Axis]	Directors Signing Financial Statements 1	Directors Signing Financial Statements 2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	Vinayak	RAMESH
Last name of director	Chatterjee	PUTHANKALAM
Designation of director	Chairman	Vice Chairman
Director identification number of director	00008933	02166684
Date of signing of financial statements by director	28/09/2020	28/09/2020

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Name of company secretary	Lavneesh Bareja
Permanent account number of company secretary	CKOPB7017C
Date of signing of financial statements by company secretary	28/09/2020
Name of chief financial officer	Prince Gupta
Date of signing of financial statements by chief financial officer	28/09/2020

[700400] Disclosures - Auditors report**Details regarding auditors [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors [Axis]	Auditors 1
	01/04/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	DELOITTE HASKINS & SELLS LLP
Name of auditor signing report	Rajesh Kumar Agarwal
Firms registration number of audit firm	117366W/W-100018
Membership number of auditor	105546
Address of auditors	Indiabulls Finance Centre, Tower 3, 27th-32nd floor, Senapati Bapat Marg, Elphinstone Road(W), Mumbai, Maharashtra- 400013
Permanent account number of auditor or auditor's firm	AACFD4815A
SRN of form ADT-1	H20988374
Date of signing audit report by auditors	28/09/2020
Date of signing of balance sheet by auditors	28/09/2020

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 Lakhs of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]			
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]			
Disclosure in auditors report relating to fixed assets	Textual information (17) [See below]		
Disclosure relating to quantitative details of fixed assets	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.		
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (18) [See below]		
Disclosure relating to title deeds of immovable properties			(c) The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the Order is not applicable.
Disclosure in auditors report relating to inventories			(ii) The Company does not have any inventory and hence reporting under clause (ii) of the Order is not applicable.
Disclosure in auditors report relating to loans	Textual information (19) [See below]		
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013			Textual information (20) [See below]
Disclosure in auditors report relating to deposits accepted			Textual information (21) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (22) [See below]		
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (23) [See below]		
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]		Textual information (24) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	(c) There are no dues of Income-tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax and Goods and Service Tax, as on March 31, 2020 on account of disputes.		
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (25) [See below]		
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (26) [See below]		
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (27) [See below]		
Disclosure in auditors report relating to managerial remuneration	Textual information (28) [See below]		

Disclosure in auditors report relating to Nidhi Company			(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (29) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures			Textual information (30) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him			Textual information (31) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934			(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause (xvi) of the order is not applicable.

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (32) [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 (17)

Disclosure in auditors report relating to fixed assets

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (b) The property, plant and equipment were physically verified during the year by the Management in accordance with a regular program of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification. (c) The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the Order is not applicable.

Textual information (18)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b) The property, plant and equipment were physically verified during the year by the Management in accordance with a regular program of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

Textual information (19)

Disclosure in auditors report relating to loans

(iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

Textual information (20)

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

(iv) In our opinion and according to information and explanations given to us, the Company has not granted any loans, made investments or provided guarantees and hence reporting under clause (iv) of the Order is not applicable.

Textual information (21)

Disclosure in auditors report relating to deposits accepted

(v) According to the information and explanations given to us, the Company neither has accepted any deposit during the year nor has any unclaimed deposits, and accordingly the provision of section 73 to 76 or any other relevant provision of the Companies Act, 2013 are not applicable to the Company.

Textual information (22)

Disclosure in auditors report relating to maintenance of cost records

(vi) The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, 2013 for distribution of electricity. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

Textual information (23)

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

(vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has been irregular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, cess and other material statutory dues applicable to it to the appropriate authorities. The provisions of Customs Duty and Excise Duty are not applicable to the Company.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, cess and other material statutory dues in arrears as at March 31, 2020 for a period of more than six months from the date they became payable.

(c) There are no dues of Income-tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax and Goods and Service Tax, as on March 31, 2020 on account of disputes.

Textual information (24)

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

(a) The Company has been irregular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, cess and other material statutory dues applicable to it to the appropriate authorities. The provisions of Customs Duty and Excise Duty are not applicable to the Company.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, cess and other material statutory dues in arrears as at March 31, 2020 for a period of more than six months from the date they became payable.

Textual information (25)

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

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings from banks and dues to debenture holders. The Company has not taken any loans and borrowings from government and financial institutions (other than banks).

Textual information (26)

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

(ix) In our opinion and according to the information and explanations given to us, the term loans have been applied by the Company during the year for the purposes for which they were raised. The Company has not raised moneys by way of initial public offer or further public offer.

Textual information (27)

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

(x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

Textual information (28)

Disclosure in auditors report relating to managerial remuneration

(xi) In our opinion and according to the information and explanations given to us, the Company has paid managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Companies Act, 2013.

Textual information (29)

Disclosure in auditors report relating to transactions with related parties

(xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

Textual information (30)

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

(xiv) During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of the Order is not applicable to the Company.

Textual information (31)

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

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

Textual information (32)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a 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, 2020, and its loss, total comprehensive loss, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SA's). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (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 the 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.

Emphasis of Matters

1. We draw attention to Note 47 of the financial statements, which describes the uncertainties and the impact of COVID-19 pandemic on the Company's operations and results as assessed by the management.
2. We draw attention to Note 35 (b) to the financial statements, wherein it is stated that deferred tax asset (net) amounting to Rs. 11,048.33 lakhs has been recognised on the basis of future projections prepared by the Management and taken on record by the Board of Directors and the belief of the Management of the Company that there is a convincing evidence that sufficient future taxable income will be available against which such asset relating to unused tax losses and unused tax credits would be realised.

Our opinion is not modified in respect of these matters.

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

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, Management Discussion and Analysis, but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

- 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 identified above when it becomes available 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.

- When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance as required under SA 720 'The Auditor's responsibilities Relating to Other Information'.

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, financial performance including other comprehensive income, cash flows and changes in equity 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.

Those 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 SA's 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 SA's, 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164(2) of the Act.
- f) 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended,

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position. Refer note 32 to financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts. The Company did not have any derivative contracts.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company. Refer note 43 to financial statements.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

	For DELOITTE HASKINS & SELLS LLP
	Chartered Accountants
	(Firm's Registration No.117366W/W-100018)

	Rajesh Kumar Agarwal
	(Partner)
Place: Gurugram	(Membership No. 105546)
Date: September 28, 2020	UDIN: 20105546AAAADW9339

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

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

We have audited the internal financial controls over financial reporting of FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED (“the Company”) as of March 31, 2020 in conjunction with our audit of the Ind AS 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 internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the criteria for internal financial control over financial reporting 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 DELOITTE HASKINS & SELLS LLP
	Chartered Accountants
	(Firm's Registration No.117366W/W-100018)
	Rajesh Kumar Agarwal
	(Partner)
Place: Gurugram	(Membership No. 105546)
Date: September 28, 2020	UDIN: 20105546AAAADW9339

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(b) The property, plant and equipment were physically verified during the year by the Management in accordance with a regular program of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

(c) The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the Order is not applicable.

(ii) The Company does not have any inventory and hence reporting under clause (ii) of the Order is not applicable.

(iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

(iv) In our opinion and according to information and explanations given to us, the Company has not granted any loans, made investments or provided guarantees and hence reporting under clause (iv) of the Order is not applicable.

(v) According to the information and explanations given to us, the Company neither has accepted any deposit during the year nor has any unclaimed deposits, and accordingly the provision of section 73 to 76 or any other relevant provision of the Companies Act, 2013 are not applicable to the Company.

(vi) The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, 2013 for distribution of electricity. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has been irregular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, cess and other material statutory dues applicable to it to the appropriate authorities. The provisions of Customs Duty and Excise Duty are not applicable to the Company.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, cess and other material statutory dues in arrears as at March 31, 2020 for a period of more than six months from the date they became payable.

(c) There are no dues of Income-tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax and Goods and Service Tax, as on March 31, 2020 on account of disputes.

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings from banks and dues to debenture holders. The Company has not taken any loans and borrowings from government and financial institutions (other than banks).

(ix) In our opinion and according to the information and explanations given to us, the term loans have been applied by the Company during the year for the purposes for which they were raised. The Company has not raised moneys by way of initial public offer or further public offer.

(x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(xi) In our opinion and according to the information and explanations given to us, the Company has paid managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Companies Act, 2013.

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

(xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

(xiv) During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of the Order is not applicable to the Company.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause (xvi) of the order is not applicable.

	For DELOITTE HASKINS & SELLS LLP
	Chartered Accountants
	(Firm's Registration No.117366W/W-100018)
	Rajesh Kumar Agarwal
	(Partner)
Place: Gurugram	(Membership No. 105546)
Date: September 28, 2020	UDIN: 20105546AAAADW9339

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Signatories of secretarial audit report [Axis]	Signatories Of Secretarial Audit Report 1
	01/04/2019 to 31/03/2020
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	JEEWAN BOSE & COMPANY
Name of secretarial auditor signing report	Jeewan Bose
Certificate of practice number of secretarial auditor	16111
Address of secretarial auditors	505, A. J. CHAMBER, STREET NO. 4, NAIWALAN, KAROL BAGH, DELHI- 110005
Date of signing secretarial audit report	28/09/2020

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (33) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (33)

Disclosure in secretarial audit report explanatory [Text Block]

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2020

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members
Feedback Energy Distribution Company Limited

CIN: U40300DL2012PLC244113
311, 3rd Floor, Vardhaman Plaza, Pocket 7,

Plot No. 6, Sector 12, Dwarka,

New Delhi-110078

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Feedback Energy Distribution Company Limited (hereinafter referred to as 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2020, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2020 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowing;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. [Not applicable since the shares of the Company are not listed on any stock exchange during the period under review];
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; [These regulations were applicable to the Company as the debentures of the Company were listed on Bombay Stock Exchange. Further, these debentures got delisted with effect from

October 1, 2019];

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; [Not applicable as the Company has not listed any share capital during the period under review];

d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; [Not applicable as there was no reportable event during the period under review];

e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; [The debentures of the Company got delisted with effect from October 1, 2019];

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; [Being debt listed company the provisions of said regulations were not applicable. Further, the debentures got delisted with effect from October 1, 2019]

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; [Not applicable as the Company has not bought back any securities during the financial year under review].

vi) We have also examined Compliance with the following other applicable Acts.

a) Payment of Wages Act, 1936, and rules made there under;

b) The Minimum Wages Act, 1948, and rules made there under;

c) Employees' State Insurance Act, 1948, and rules made there under;

d) The Employees' Provident Fund and Miscellaneous Provisions Act, 1952, and rules made thereunder;

e) The Payment of Bonus Act, 1965, and rules made there under;

f) Payment of Gratuity Act, 1972, and rules made there under;

g) Air Pollution Act 1981;

h) Water Pollution Act 1974 and any other Acts, which are applicable for the Company.

We have not examined compliance by the Company with applicable Financial laws, like Direct and Indirect Tax Laws, since the same have been subject to review by statutory Financial audit and other designated professionals.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meeting;

(ii) The Listing Agreements entered into by the Company with BSE Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to observations, if any, elsewhere mentioned in this report.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

- Adequate notice(s) were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance or shorter with due consents, as the case maybe and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the Meeting.

- Majority decision is carried through while the dissenting members' views, if any, were captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company to commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines:-

- The Company has complied with all the applicable provisions of Companies Act, 2013, however there are few instances of filing of e-forms with the Ministry of Corporate Affairs with payment of additional fees.

- We have relied on the information and representation made by the Company and its Officers for Systems and mechanism formed by the Company for Compliances under applicable Acts, Laws, and regulations to the Company.

We further report that during the period under review, followings events had a major bearing on the Company's affairs in pursuance of the laws, rules, regulations, guidelines, standards, etc. referred to above: -

a) Alteration of Memorandum of Association of the Company due to alteration in object clause at the Extra-Ordinary General Meeting of members held on May 22, 2019.

b) Alteration of Articles of Association of the Company for substituting Article 3.1 at the Extra-Ordinary General Meeting of members held on September 14, 2019.

c) Alteration of Memorandum of Association of the Company due to increase in Authorised Capital of the Company at the Extra-Ordinary General Meeting of members held on March 31, 2020.

d) Conversion of unsecured loan amounting to Rs. 1,521,758,000 (Rupees One Hundred Fifty Two Crores Seventeen Lakhs and Fifty Eight Thousand Only) into 5,956,000 (Fifty Nine Lakhs Fifty Six Thousand Only) fully paid up equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each at a premium of Rs. 245.50/- (Rupees Two Hundred Forty Five and Fifty Paise Only) each ranking pari passu in all respect with the existing shares at the Extra-Ordinary General Meeting of members held on March 31, 2020.

	For Jeewan Bose & Company
Place:	(CS Jeewan Bose)
Date:	Proprietor
UDIN:	C.P. No. 16111

Note: This report is to be read with our letter of even date by the Secretarial Auditor, which is annexed as 'ANNEXURE A' and forms an integral part of this report, which is available on the website of the Company

'ANNEXURE A'

To,

The Members
Feedback Energy Distribution Company Limited

CIN: U40300DL2012PLC244113
311, 3rd Floor, Vardhaman Plaza, Pocket 7,

Plot No. 6, Sector 12, Dwarka,

New Delhi-110078

Our report of even date is to be read along with this letter: -

Management's Responsibility

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Auditor's Responsibility

3. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

5. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.
6. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

	For Jeewan Bose & Company
Place:	(CS Jeewan Bose)
Date:	Proprietor
UDIN:	C.P. No. 16111

[110000] Balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2020	31/03/2019	01/04/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 798	7,093.16	7,612.53
Capital work-in-progress	308.53	558.34	
Other intangible assets	3,308.57	4,140.16	5,233.45
Intangible assets under development	0	471.14	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	1,773.9	1,725.99	0
Total non-current financial assets	1,773.9	1,725.99	0
Deferred tax assets (net)	11,048.33	0	
Other non-current assets	287.61	80.9	0
Total non-current assets	17,524.94	14,069.69	12,845.98
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	10,627.51	20,500.92	
Cash and cash equivalents	533.93	70.39	8.98
Bank balance other than cash and cash equivalents	1,619.49	574.57	
Loans, current	4.59	3.85	
Other current financial assets	2,826.06	8,796.54	0
Total current financial assets	15,611.58	29,946.27	8.98
Other current assets	9,908.7	11,952.25	0
Total current assets	25,520.28	41,898.52	8.98
Total assets	43,045.22	55,968.21	12,854.96
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	3,361.6	2,766	2,766
Other equity	-2,160.67	6,135.71	
Total equity attributable to owners of parent	1,200.93	8,901.71	2,766
Non controlling interest	0	0	
Total equity	1,200.93	8,901.71	2,766
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	16,584.62	23,035.43	
Other non-current financial liabilities	(B) 449.44	0	0
Total non-current financial liabilities	17,034.06	23,035.43	0
Provisions, non-current	219.74	215.97	
Deferred tax liabilities (net)	0	391.62	
Total non-current liabilities	17,253.8	23,643.02	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	14,838.87	12,238.33	
Trade payables, current	(C) 6,829.48	(D) 4,720.33	
Other current financial liabilities	(E) 2,747.79	6,133.4	0
Total current financial liabilities	24,416.14	23,092.06	0
Other current liabilities	168.35	243.96	0
Provisions, current	6	7.77	
Current tax liabilities	0	79.69	
Total current liabilities	24,590.49	23,423.48	0
Total liabilities	41,844.29	47,066.5	0
Total equity and liabilities	43,045.22	55,968.21	2,766

Footnotes

(A) It includes Right to use Assets

(B) It includes Lease liabilities

(C) Total outstanding dues of micro enterprises and small enterprises- Rs. 801.35 Total outstanding dues of creditors other than micro enterprises and small enterprises- Rs. 6,028.13

(D) Total outstanding dues of micro enterprises and small enterprises- Rs. 1,446.83 Total outstanding dues of creditors other than micro enterprises and small enterprises- Rs. 3,273.50

(E) It includes Lease liabilities

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -82.83	[INR/shares] 2.98	[INR/shares] -82.83	[INR/shares] 2.98
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -82.83	[INR/shares] 2.98	[INR/shares] -82.83	[INR/shares] 2.98
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -82.83	[INR/shares] 2.98	[INR/shares] -82.83	[INR/shares] 2.98
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -82.83	[INR/shares] 2.98	[INR/shares] -82.83	[INR/shares] 2.98

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	63,982.64	74,871.37
Other income	130.77	96
Total income	64,113.41	74,967.37
Expenses [Abstract]		
Cost of materials consumed	6,068.61	14,770.55
Purchases of stock-in-trade	(A) 40,263.82	(B) 45,736.39
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	5,546.2	4,008.97
Finance costs	6,542.58	4,916.64
Depreciation, depletion and amortisation expense	2,386.96	2,140.13
Other expenses	2,705.87	2,080.86
Total expenses	63,514.04	73,653.54
Profit before exceptional items and tax	599.37	1,313.83
Exceptional items before tax	-34,967.71	0
Total profit before tax	-34,368.34	1,313.83
Tax expense [Abstract]		
Current tax	0	298.33
Deferred tax	-11,443.45	191.09
Total tax expense	-11,443.45	489.42
Total profit (loss) for period from continuing operations	-22,924.89	824.41
Total profit (loss) for period	-22,924.89	824.41
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	6.53	29.57
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	6.53	29.57
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	6.53	29.57
Total comprehensive income	-22,918.36	853.98
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	10.03	45.46
Other comprehensive income that will not be reclassified to profit or loss, before tax	10.03	45.46
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	0	0
Total other comprehensive income, before tax	10.03	45.46
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	3.5	15.89
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	3.5	15.89
Total other comprehensive income	6.53	29.57
Total comprehensive income	-22,918.36	853.98
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -82.83	[INR/shares] 2.98
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0

Total basic earnings (loss) per share	[INR/shares] -82.83	[INR/shares] 2.98
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -82.83	[INR/shares] 2.98
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -82.83	[INR/shares] 2.98

Footnotes

(A) Energy purchase cost

(B) Energy purchase cost

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Before Tax Others 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	- Remeasurement of defined benefit plans	- Remeasurement of defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	10.03	45.46

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Net Of Tax Others 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	- Remeasurement of defined benefit plans, - Income tax relating to above items	- Remeasurement of defined benefit plans, - Income tax relating to above items
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	6.53	29.57

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-22,924.89	824.41		-22,924.89
Changes in comprehensive income components	6.53	29.57		6.53
Total comprehensive income	-22,918.36	853.98		-22,918.36
Other changes in equity [Abstract]				
Other additions to reserves	15,871.98	0		15,871.98
Deductions to reserves [Abstract]				
Other deductions to reserves	1,250	0		1,250
Total deductions to reserves	1,250	0		1,250
Total other changes in equity	14,621.98	0		14,621.98
Total increase (decrease) in equity	-8,296.38	853.98		-8,296.38
Other equity at end of period	-2,160.67	6,135.71	5,281.73	-2,160.67

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	824.41		-22,924.89	824.41
Changes in comprehensive income components	29.57		6.53	29.57
Total comprehensive income	853.98		-22,918.36	853.98
Other changes in equity [Abstract]				
Other additions to reserves	0		15,871.98	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		1,250	0
Total deductions to reserves	0		1,250	0
Total other changes in equity	0		14,621.98	0
Total increase (decrease) in equity	853.98		-8,296.38	853.98
Other equity at end of period	6,135.71	5,281.73	-2,160.67	6,135.71

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
		01/04/2018 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		14,621.98	0	
Total other changes in equity		14,621.98	0	
Total increase (decrease) in equity		14,621.98	0	
Other equity at end of period	5,281.73	18,780.09	4,158.11	4,158.11

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Debenture redemption reserve [Member]			Retained earnings [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-22,924.89
Changes in comprehensive income components				6.53
Total comprehensive income	0	0		-22,918.36
Other changes in equity [Abstract]				
Other additions to reserves				1,250
Deductions to reserves [Abstract]				
Other deductions to reserves	1,250	0		
Total deductions to reserves	1,250	0		
Total other changes in equity	-1,250	0		1,250
Total increase (decrease) in equity	-1,250	0		-21,668.36
Other equity at end of period	0	1,250	1,250	-20,940.76

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	824.41		-22,924.89	824.41
Changes in comprehensive income components	29.57		6.53	29.57
Total comprehensive income	853.98		-22,918.36	853.98
Other changes in equity [Abstract]				
Other additions to reserves	0		1,250	0
Total other changes in equity	0		1,250	0
Total increase (decrease) in equity	853.98		-21,668.36	853.98
Other equity at end of period	727.6	-126.38	-20,940.76	727.6

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other retained earning [Member]
	01/04/2018
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	-126.38

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]	Textual information (34) [See below]

Textual information (34)

Disclosure of notes on changes in equity [Text Block]

(ii) Other equity				
Particulars	Other equity			Total
	Securities Premium	Debenture redemption reserve	Retained earnings	
Balance as at 01 April 2018	4,158.11	1,250.00	(126.38)	5,281.73
Profit for the year	-	-	824.41	824.41
Other comprehensive income (net of tax)	-	-	29.57	29.57
Total comprehensive income/(loss) for the year	-	-	853.98	853.98
Addition in securities premium during the year	-	-	-	-
Balance as at 31 March 2019	4,158.11	1,250.00	727.60	6,135.71
Profit/(loss) for the year	-	-	(22,924.89)	(22,924.89)
Other comprehensive income (net of tax)	-	-	6.53	6.53
Total comprehensive income/ (loss) for the year	-	-	(22,918.36)	(22,918.36)
Add : Debenture redemption reserve transferred on redemption of debentures	-	(1,250.00)	1,250.00	-
Addition in securities premium during the year	14,621.98	-	-	14,621.98
Balance as at 31 March 2020	18,780.09	-	(20,940.76)	(2,160.67)

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-34,368.34	1,313.83	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	6,542.58	4,916.64	
Adjustments for decrease (increase) in trade receivables, current	-9,901.64	-6,652.93	
Adjustments for decrease (increase) in other current assets	2,130.82	-9,171.96	
Adjustments for other financial assets, current	(A) -1,596.77	(B) -2,070.37	
Adjustments for increase (decrease) in trade payables, current	1,265.31	2,529.91	
Adjustments for increase (decrease) in other current liabilities	-75.61	117.77	
Adjustments for depreciation and amortisation expense	8,983.87	2,140.13	
Adjustments for provisions, current	12.03	37.44	
Adjustments for interest income	130.77	96	
Other adjustments to reconcile profit (loss)	(C) 26,814.08	(D) 141.58	
Total adjustments for reconcile profit (loss)	34,043.9	-8,107.79	
Net cash flows from (used in) operations	-324.44	-6,793.96	
Income taxes paid (refund)	333.02	218.64	
Net cash flows from (used in) operating activities	-657.46	-7,012.6	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	1.14	
Purchase of property, plant and equipment	434.84	1,224.69	
Interest received	155.74	50.29	
Other inflows (outflows) of cash	(E) -590.32	(F) -139.81	
Net cash flows from (used in) investing activities	-869.42	-1,313.07	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(G) 16,020.68	(H) 21,757.83	
Repayments of borrowings	(I) 2,174.73	(J) 9,184.35	
Interest paid	7,679.65	3,186.4	
Other inflows (outflows) of cash	(K) -4,175.88	(L) -1,000	
Net cash flows from (used in) financing activities	1,990.42	8,387.08	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	463.54	61.41	
Net increase (decrease) in cash and cash equivalents	463.54	61.41	
Cash and cash equivalents cash flow statement at end of period	533.93	70.39	8.98

Footnotes

(A) Decrease/ (Increase) in loans given- Rs. (0.74) Decrease/ (Increase) in other financial assets- Rs. (1,596.03)

(B) Decrease/ (Increase) in loans given- Rs. (1.74) Decrease/ (Increase) in other financial assets- Rs. (2,068.63)

(C) Receivables and unbilled written off (Exceptional Item)- Rs. 26,382.72 Provision for doubtful debts- Rs. 305.84 Bad debt written off- Rs. 125.52

(D) Bad debt written off- Rs. 141.58

(E) Investment in fixed deposits (net)

(F) Investment in fixed deposits (net)

(G) Proceeds of long-term borrowings- Rs. 7,826.01 Proceeds of short-term borrowings- Rs. 8,194.67

(H) Proceeds of long-term borrowings- Rs. 10,334.71 Proceeds of short-term borrowings- Rs. 11,423.12

(I) Repayment of long-term borrowings- Rs. (1,580.60) Repayment of Short-term borrowings- Rs. (594.13)

(J) Repayment of long-term borrowings- Rs. (9,175.00) Repayment of Short-term borrowings- Rs. (9.35)

(K) Repayment of debentures- Rs. (4,000.00) Payment of lease liabilities- Rs. (175.88)

(L) Repayment of debentures- Rs. (1,000.00)

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (35) [See below]

Textual information (35)

Disclosure of significant accounting policies [Text Block]

1. Corporate Information

Feedback Energy Distribution Company Limited ("the Company") is a Public Company having registered office at 311, 3rd Floor, Vardhaman Plaza, Pocket 7, Plot No. 6 Sector 12, Dwarka, New Delhi – 110075.

The Company is engaged in the business of Distribution of Power and Network Rollout implementation. The Company envisions expanding its business in the existing line of offerings in terms of scale as well as expanding its portfolio into new and emerging line of business and emerge as an efficiency-oriented energy platform.

2. Basis of preparation and significant accounting policies

A) Statement of compliance with Ind AS

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments that are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

B) Basis of preparation and presentation

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

- Certain financial assets and liabilities (including derivative instruments) that is measured at fair value
- Defined benefit plans - plan assets measured at fair value; and
- Share-based payments measured at fair value.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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 another valuation technique.

All assets and liabilities have been classified as current or non-current according to the Company's normal operating cycle and other criteria set out in the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12(twelve) months for the purpose of current and non-current classification of assets and liabilities.

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 value for measurement and / or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree on which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

- Level 3 inputs are unobservable inputs for the asset or liability.

C) Significant Accounting Policies

a) Property, plant and equipment

Initial recognition and measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any.

The Company has elected to continue with the carrying value of all its Property, Plant and Equipment recognized as on April 1, 2016 measured as per the previous GAAP and use that carrying value as its deemed cost as on transition date.

Cost of an item of property, plant and equipment comprises its purchase price, and any other cost attributable to the acquisition of qualifying assets up to the date the assets are ready for its intended use.

Such cost includes cost of replacing part of the plant and equipment and borrowing costs for qualifying the assets up to the date the asset is ready for its intended use. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure on property, plant and equipment after its purchase/completion is capitalized only if such expenditure results in an increase in the future economic benefits from such assets beyond its previously assessed standard of performance. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

An item of property, plant and equipment is derecognized when no future economic benefit are expected to arise from the continued use of the asset or upon disposal. Any gain or loss on disposal of an item of property, plant and equipment is recognized in statement of profit or loss.

Assets are classified to the appropriate categories of property, plant and equipment when completed and ready for its intended use.

Capital work in progress

The cost of self-constructed assets includes the cost of materials & direct labour, any other costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management and borrowing costs.

Capital work in progress Project under which assets are not yet ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

The Scheme/projects under tangible fixed assets which are not yet ready for their intended use are carried at cost as at the balance sheet date.

Depreciation

Depreciation is provided on the straight-line method to allocate their cost, net of their realizable values, over the estimated useful lives of the assets as prescribed in the Schedule II of the Companies Act, 2013 except for certain fixed assets where, based on technical evaluation by internal management experts, the useful life of certain items of plant and machinery, office equipment, furniture and fixtures have been determined to be different from those mentioned in schedule II of the Companies Act, 2013 in order to reflect the actual usage of assets.

The estimates made by the management for the useful life of the Property, Plant and Equipment are as follows:

- Furniture & fixtures: 15 Years

- Office equipment: 20 years

- Computers: 6 years

- Leasehold Improvements are amortised over the period of Lease.

- Depreciation on plant and machinery (Electricity Distribution system and metering) is provided on useful life of 15 years (considering based on tenure of Distribution Franchisee agreement including the extension as prescribed) and useful life determined on the basis of technical assessment.

Depreciation on additions is provided on a pro-rata basis from the date of acquisition/installation. Depreciation on sale/deduction from fixed assets is provided for up to the date of sale/adjustments, as the case may be.

An item of property, plant and equipment or any significant or any significant part initially recognized of such item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognized.

The estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at end of each reporting period and adjusted prospectively, if appropriate.

b) Intangible assets and Intangible asset under development

Recognition and measurement and amortisation

Intangible Assets are recognized, if the future economic benefits attributable to the assets are expected to flow to the company and cost of the asset can be measured reliably. All other expenditure is expensed as incurred.

Intangible assets are amortised over their respective useful lives on a straight-line basis from the date they are available for use.

Such intangible assets are measured at cost less any accumulated amortisation and impairment losses, if any and are amortised over their respective individual estimated useful life on straight line method.

The estimated useful lives are as follows:

- Consumer information database – 3 years
- Computer Software – 5 years / period of legal right to use or life of the related asset
- ERP – Billing software – 15 years (Previous year – 5 years)

The Company has elected to continue with the carrying value of all its intangible assets recognized as on April 1, 2016 measured as per the previous GAAP and use that carrying value as its deemed cost as on transition date.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate and are treated as changes in accounting estimate.

An item of intangible asset is derecognized when no future economic benefit are expected to arise from the continued use of the asset or upon disposal. Gain or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Intangible assets under development

Intangible assets under development comprise cost of acquired or self-generated intangible fixed assets that are not yet ready for use at the reporting date. Cost includes original cost of acquisition, expenditure towards development, implementation and installation.

Expenditure on research activity, undertaken with prospect of gaining new scientific or technical knowledge and understanding, is recognized in statement of profit and loss accounts.

Development activity involves a plan or design for the development of software. Development cost is capitalized only if it can be measured reliably, the product and process is technically and commercially feasible, future economic benefit are probable, and the company intends to and has sufficient resource to complete development to use or sell the assets. The expenditure capitalized direct labour and overhead costs that are directly attributable to preparing the asset for its intended use.

Other development costs are recognized in statement of profit and loss as incurred. Capitalised development expenditure is measured at cost less accumulated amortization and accumulated impairment loss (if any).

c) Impairment of non-financial assets

At each reporting date, the Company reviews the carrying amounts of its non-financial assets (other than deferred tax assets) to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

For impairment testing, assets that do not generate independent cash flows are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or Cash Generating Units ('CGUs').

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss.

In respect of assets for which impairment loss has been recognized in prior periods, the company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in the statement of profit and loss.

d) Provisions, contingent liabilities and contingent assets

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses. Where there are number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A Provision is recognized even if the likelihood of an outflow with respect to any item included in the same class of obligations may be small.

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

A disclosure of contingent liability is made when there is a possible obligation or a present obligation that may, but probable will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are disclosed when the inflow of economic benefits is probable.

e) Revenue recognition

Effective 1 April 2018, the Company adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up transition method, applied to contracts that were not completed as at 1 April 2018. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. The following is a summary of new and/or revised significant accounting policies related to revenue recognition. Refer note 1 (vi), Significant accounting policies, in the companies March' 18 financial statements for the policies in effect for revenue prior to 1 April 2018. The effect on adoption of Ind AS 115 was insignificant.

Company's revenue arises from the following:

Revenue from operations:

Sale of Energy

Revenue from sale of power is accounted on accrual basis and is recognized on the basis of billing to customers when no significant uncertainty as to the measurability or collectability exists and includes unbilled revenue on the basis of each unit of electricity delivered at predetermined rate. The sale of electricity is as per tariff fixed by respective State Electricity Regulatory Committees (SERC) of the operating states.

Network rollout implementation (Fixed-price development contracts)

Revenues from fixed-price contracts, including network rollout implementation, where the performance obligations are satisfied over time, are recognized using the "percentage-of-completion" method. Percentage of completion is determined based on project labour costs and material cost incurred to date as a percentage of total estimated project labour costs and material costs required to complete the project. The cost expended (or input) method has been used to measure progress towards completion as there is a direct relationship between input and productivity. If the Company is not able to reasonably measure the progress of completion, revenue is recognized only to the extent of costs incurred for which recoverability is probable.

Other operating income

Revenue from meter rent - Revenue is recognised in accordance with the Agreements on time proportion basis from the month following the month of installation of meters and in compliance to the Regulatory Tariff order and supply code.

Export of technical services - Revenue from service contracts priced on a time basis is recognised when services are rendered and related costs are incurred.

Allied services - Revenue on software product licenses where the customer obtains a "right to use" are recognized when the customer obtains control of the specified asset usually on delivery of the software license to the customer.

To recognize revenues, we apply the following five step approach:

- a. identify the contract with a customer
- b. identify the performance obligations in the contract
- c. determine the transaction price
- d. allocate the transaction price to the performance obligations in the contract, and
- e. recognize revenues when a performance obligation is satisfied

At contract inception, the Company assesses its promise to transfer products or services to a customer to identify separate performance obligations. The Company applies judgement to determine whether each product or services promised to a customer are capable of being distinct, and are distinct in the context of the contract, if not, the promised product or services are combined and accounted as a single performance obligation. The Company allocates the arrangement consideration to separately identifiable performance obligation based on their relative stand-alone selling price or residual method. Stand-alone selling prices are determined based on sale prices for the components when it is regularly sold separately.

The Company accounts for variable considerations like rebates to customers as reduction of revenue on a systematic and rational basis over the period of the contract. The Company estimates an amount of such variable consideration using expected value method or the single most likely amount in a range of possible consideration depending on which method better predicts the amount of consideration to which we may be entitled.

The Company assesses the timing of the transfer of goods or services to the customer as compared to the timing of payments to determine whether a significant financing component exists. As a practical expedient, the Company does not assess the existence of a significant financing component when the difference between payment and transfer of deliverables is a year or less. If the difference in timing arises for

reasons other than the provision of finance to either the customer or us, no financing component is deemed to exist.

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Trade Receivables and Contract Balances

The Company classifies the right to consideration in exchange for deliverables as either a receivable or as an unbilled revenue (contract assets). Revenues in excess of invoicing are classified as unbilled revenue (contract assets) while invoicing in excess of revenues are classified as unearned revenue (contract liability). Trade receivable and unbilled revenue are presented net of impairment in the Balance Sheet.

Revenue recognition for fixed price development contracts is based on percentage of completion method. Invoicing to the clients is based on milestones as defined in the contract. This would result in the timing of revenue recognition being different from the timing of billing the customers. Contract Assets (Unbilled revenue) for fixed price development contracts is classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones. All other Contract Assets (Unbilled revenue) is classified as financial asset.

Performance obligations and remaining performance obligations

The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as of the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue. Applying the practical expedient as given in Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures for contracts where the performance obligation is part of a contract that has an original expected duration of one year or less.

i) Other Income

- Interest income is recognized, when no significant uncertainty as to measurability or collectability exists, on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

- For debt instruments measured at amortized cost, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability. When calculating the EIR, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

ii) Energy purchase cost

The Energy cost is determined and accounted for in accordance with the Distribution Franchisee Agreement (DFA) executed between the Company and Central Electricity Supply Utility of Odisha (CESU). Energy purchase cost comprises of cost of units of electricity received in the franchise areas of the Company, at rates determined by CESU and CESU's share (as mentioned in DFA) of the amount collected (including expected collection) from consumers in excess of energy purchase cost (including expected energy cost) for the estimated period of collection from consumers.

f) Employee benefits

Short term employee benefits

All short-term employee benefits such as salaries, wages, bonus, medical benefits etc. which will fall within 12 months of the period in which the employee renders related services which entitles them to avail such benefits and non-accumulating compensated absences are recognized on an undiscounted basis and charged to the statement of profit and loss.

Defined contribution plans

Employee's benefits in the form of the Company's contribution to Provident Fund, Family Pension scheme and Employees State Insurance are defined contribution schemes. The contribution to these schemes are charged to statement of profit and loss of the year in which contribution to such schemes becomes due on the basis of services rendered by the employees.

Defined benefit plans

Charge for the year in respect of unfunded defined benefit plan in the form of gratuity has been ascertained based on actuarial valuation carried out by an independent actuary as at the year-end using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under defined benefit plans is based on the market yields on Government securities as at the valuation date having maturity periods approximating to the terms of related obligations. Actuarial gains and losses are recognised immediately in Other Comprehensive Income. Remeasurement recognised in other comprehensive income is reflected in retained earnings and is not reclassified to the statement of profit and loss.

Compensated absences

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

g) Foreign currencies

Functional and presentation currency

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

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

Exchange differences on monetary items are recognised in the statement of profit and loss in the period in which they arise.

h) Borrowings

Borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of material provision of a long-term loan arrangement on or before the end of the reporting period with effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not demand payment as a consequence of breach.

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying assets are capitalised during the period of time that is required to complete and prepare the assets for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred.

i) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated in accordance with the Income Tax Act, 1961, using tax rates that have been enacted or substantially enacted by the end of the reporting period.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Current tax is recognized in the statement of profit and loss, except when it relates to items that are recognized in other comprehensive income or directly in equity, in which case, the current tax is also recognized in other comprehensive income or directly in equity respectively.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount 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.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised in the statement of profit and loss, except when it relates to items that are recognised in other comprehensive income or directly in equity, in which case, the deferred tax is also recognised in other comprehensive income or directly in equity respectively.

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.

Current and deferred tax for the year

Current and deferred tax are recognized in the statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

j) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and fixed deposits with banks with original maturity of three months or less, which are subject to an insignificant risk of changes in value.

k) Leasing

Till March 31, 2019:

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue.

With effective from April 1, 2019:

Right-of-use assets:

At the commencement of lease, right-of-use asset is recognised at cost. Cost comprises of initial measurement of lease liability, lease payments made before commencement date less lease incentives, initial direct costs incurred by the Company and estimate of any dismantling cost.

Right-of-use assets are depreciated over the lease term being the estimated useful life as below:

Right-of-use buildings – upto 5 years

The right-of-use assets are subsequently measured at cost less accumulated depreciation and any accumulated impairment. Adjustment is made for any remeasurement of lease liability.

Lease liability:

At the commencement of lease the Company measures the lease liability at the present value of lease payments not paid at commencement date. The lease payments are discounted using the Company's incremental borrowing rate.

Lease liability are subsequently increased by interest on the lease liability and reduced by the lease payments. It is adjusted to reflect any reassessment or lease modifications.

Short-term leases and leases of low-value assets

Right-of-use assets and lease liabilities for short-term leases of real estate properties that have a lease term of 12 months or less and all leases of low value assets are recognized on a straight-line basis as an expense in profit or loss. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

l) Earnings per share

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

For the purpose of calculating diluted earnings 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 is adjusted for the effects of all dilutive potential equity shares.

m) Employee share based compensation

The permanent Employees of the Company and its Subsidiaries have been granted stock options of the Company.

Under Ind AS, the cost of stock options is recognized based on the fair value of stock options as on the grant date. In terms of the exemptions, the fair value of unvested stock options as on the date of transition have been accounted for as part of other Equity, irrespective of whether they apply to Company employees or employees of subsidiary companies. Fair value of Stock Options granted and vested after the transition date are recognized in profit and loss.

The Company generally seeks reimbursement of the value of stock options from such companies for the options granted to the employees of the subsidiary Companies.

n) Financial Instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in statement of profit and loss.

Financial assets

All regular way purchases or sales of financial assets are recognized and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in market place.

All recognized financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of financial assets.

(a) Classification of financial assets

i. Financial assets at amortised cost

A financial asset is measured at amortised cost if both of the following conditions are met:

- a. the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and;
- b. the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Effective interest method:

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets. Interest income is recognised in the statement of profit and loss and is included in the 'Other income' line item.

ii. Investments in equity instruments at Fair Value Through Other Comprehensive Income (FVTOCI)

On initial recognition, the Company can make an irrevocable election (on an instrument-by instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to the statement of profit and loss on disposal of the investment.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Currently, the Company does not have any investments in equity instruments which are held for trading and therefore none of the instruments are designated FVTOCI.

iii. Investments in equity instruments at Fair Value Through Profit or loss (FVTPL)

Investments in equity instruments are classified at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

A financial asset that meets the amortised cost criteria may be designated at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in statement of profit and loss. The net gain or loss recognised in the statement of profit and loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Company's right to receive the dividend is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Impairment of financial assets

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through statement of profit or loss.

The Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in provision matrix and Company's historical experience for customers. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to life time ECL.

For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in the statement of profit and loss.

Derecognition of financial assets

A financial asset is derecognised only when:

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

When the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. When the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

For the purpose of transition to Ind AS, the Company has applied derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after the transition date.

Foreign exchange gains and losses

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period. For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in statement of profit and loss except for those which are designated as hedging instruments in a hedging relationship. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in the statement of profit and loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income.

Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

a) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company is recognised at the proceeds received, net of direct issue costs.

b) Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at fair value through profit and loss (FVTPL).

- Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in statement of profit and loss. The net gain or loss recognised in statement of profit and loss incorporates any interest paid on the financial liability and is included in the 'Other income' or 'Other expenses' line item.

- Financial liabilities subsequently measured at amortised cost:

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortised cost of the instruments and are recognised in the statement of profit and loss.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at fair value through profit or loss, the foreign exchange component forms part of the fair value gains or losses and is recognised in statement of profit and loss.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability.

For the purpose of transition to Ind AS, the Company has applied derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after the transition date.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

o) Fair value measurement

The Company measures financial instruments at fair value at each balance sheet date.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

a) In the principal market for the asset or liability, or

b) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

b) Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

c) Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

p) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or development of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

q) Non-Convertible Debentures

Non-convertible debentures are recognized as "liability" of the company as per Ind AS 32 as the issuer has no unconditional right to avoid delivering cash or its not settled through its own equity instruments.

Further, this instrument is recognized by company at amortized cost using effective interest rate method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

r) Segment reporting

Segment revenue, Results and Capital Employed include the respective amounts identifiable to each of the segments. Other un-allocable expenditure includes expenses incurred on common services provided to the segments, which are not directly identifiable. The accounting policies in relation to segment accounting are as under:

Segment revenue and expenses

Joint revenue and expenses of segments are allocated amongst them on a reasonable basis. All other segment revenue and expenses are directly attributable to the segments.

Segment assets and liabilities

Segment assets include all operating assets used by a segment and consist principally of operating cash, trade receivables, inventories and property plant and equipment and intangible assets, net of allowances and provisions, which are reported as direct offsets in the balance sheet. Segment liabilities include all operating liabilities and consist principally of creditors and accrued liabilities and do not include deferred income taxes. While most of the assets / liabilities can be directly attributed to individual segments, the carrying amount of certain assets / liabilities pertaining to two or more segments are allocated to the segments on a reasonable basis.

s) Critical estimates and judgements

In the application of the Companies' accounting policies, which are described in Significant accounting policies, the Directors of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical estimates and judgements, that have the significant effect on the amounts recognised in the financial statements.

i) Defined benefit plans/ other long term employee benefits

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government securities based on expected settlement period of various plans. Further details about various employee benefit obligations are given in Note 32.

ii) Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws and the amount and timing of future taxable income. The Company establishes provision, based on reasonable estimates. The amount of such provisions is based on various factors such as experience of previous tax audits and differing interpretations of tax regulation by the taxable entity and the responsible tax authority. Such differences in interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective domicile of the Companies.

In assessing the recoverability of deferred tax assets, management considers whether it is probable that taxable profit will be available against which the losses can be utilised. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible.

Deferred tax assets have not been recognised in the financials, as per the management there is absence of reasonable certainty that sufficient taxable income in near future will be available against which such deferred tax assets can be realised.

iii) Revenue recognition-

The Company uses the percentages-of-completion method in accounting for its fixed-price-contracts. Use of percentages-of-completion method requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. Further, the Company uses significant judgements while determining the transaction price allocated to performance obligations using the expected cost-plus margin approach. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the expected contract estimated at reporting date.

iv) Impairment of Trade Receivables-

The impairment provisions for trade receivables are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, credit risk, existing market conditions as well as forward looking estimates at the end of each reporting period.

v) Useful lives of property, plant and equipment and intangible assets

As described in the significant accounting policies, the Company reviews the estimated useful lives of property, plant and equipment and intangible assets at the end of each reporting period.

There was no change in useful life of property, plant and equipment and intangibles as compared to previous year.

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (36) [See below]	Textual information (37) [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 (38) [See below]	

Textual information (36)**Statement of Ind AS compliance [Text Block]**

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments that are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Textual information (37)**Statement of Ind AS compliance [Text Block]**

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments that are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Textual information (38)

Disclosure of significant accounting policies [Text Block]

1. Corporate Information

Feedback Energy Distribution Company Limited ("the Company") is a Public Company having registered office at 311, 3rd Floor, Vardhaman Plaza, Pocket 7, Plot No. 6 Sector 12, Dwarka, New Delhi – 110075.

The Company is engaged in the business of Distribution of Power and Network Rollout implementation. The Company envisions expanding its business in the existing line of offerings in terms of scale as well as expanding its portfolio into new and emerging line of business and emerge as an efficiency-oriented energy platform.

2. Basis of preparation and significant accounting policies

A) Statement of compliance with Ind AS

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments that are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

B) Basis of preparation and presentation

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

- Certain financial assets and liabilities (including derivative instruments) that is measured at fair value
- Defined benefit plans - plan assets measured at fair value; and
- Share-based payments measured at fair value.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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 another valuation technique.

All assets and liabilities have been classified as current or non-current according to the Company's normal operating cycle and other criteria set out in the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12(twelve) months for the purpose of current and non-current classification of assets and liabilities.

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 value for measurement and / or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree on which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

- Level 3 inputs are unobservable inputs for the asset or liability.

C) Significant Accounting Policies

a) Property, plant and equipment

Initial recognition and measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any.

The Company has elected to continue with the carrying value of all its Property, Plant and Equipment recognized as on April 1, 2016 measured as per the previous GAAP and use that carrying value as its deemed cost as on transition date.

Cost of an item of property, plant and equipment comprises its purchase price, and any other cost attributable to the acquisition of qualifying assets up to the date the assets are ready for its intended use.

Such cost includes cost of replacing part of the plant and equipment and borrowing costs for qualifying the assets up to the date the asset is ready for its intended use. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure on property, plant and equipment after its purchase/completion is capitalized only if such expenditure results in an increase in the future economic benefits from such assets beyond its previously assessed standard of performance. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

An item of property, plant and equipment is derecognized when no future economic benefit are expected to arise from the continued use of the asset or upon disposal. Any gain or loss on disposal of an item of property, plant and equipment is recognized in statement of profit or loss.

Assets are classified to the appropriate categories of property, plant and equipment when completed and ready for its intended use.

Capital work in progress

The cost of self-constructed assets includes the cost of materials & direct labour, any other costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management and borrowing costs.

Capital work in progress Project under which assets are not yet ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

The Scheme/projects under tangible fixed assets which are not yet ready for their intended use are carried at cost as at the balance sheet date.

Depreciation

Depreciation is provided on the straight-line method to allocate their cost, net of their realizable values, over the estimated useful lives of the assets as prescribed in the Schedule II of the Companies Act, 2013 except for certain fixed assets where, based on technical evaluation by internal management experts, the useful life of certain items of plant and machinery, office equipment, furniture and fixtures have been determined to be different from those mentioned in schedule II of the Companies Act, 2013 in order to reflect the actual usage of assets.

The estimates made by the management for the useful life of the Property, Plant and Equipment are as follows:

- Furniture & fixtures: 15 Years

- Office equipment: 20 years

- Computers: 6 years

- Leasehold Improvements are amortised over the period of Lease.

- Depreciation on plant and machinery (Electricity Distribution system and metering) is provided on useful life of 15 years (considering based on tenure of Distribution Franchisee agreement including the extension as prescribed) and useful life determined on the basis of technical assessment.

Depreciation on additions is provided on a pro-rata basis from the date of acquisition/installation. Depreciation on sale/deduction from fixed assets is provided for up to the date of sale/adjustments, as the case may be.

An item of property, plant and equipment or any significant or any significant part initially recognized of such item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognized.

The estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at end of each reporting period and adjusted prospectively, if appropriate.

b) Intangible assets and Intangible asset under development

Recognition and measurement and amortisation

Intangible Assets are recognized, if the future economic benefits attributable to the assets are expected to flow to the company and cost of the asset can be measured reliably. All other expenditure is expensed as incurred.

Intangible assets are amortised over their respective useful lives on a straight-line basis from the date they are available for use.

Such intangible assets are measured at cost less any accumulated amortisation and impairment losses, if any and are amortised over their respective individual estimated useful life on straight line method.

The estimated useful lives are as follows:

- Consumer information database – 3 years
- Computer Software – 5 years / period of legal right to use or life of the related asset
- ERP – Billing software – 15 years (Previous year – 5 years)

The Company has elected to continue with the carrying value of all its intangible assets recognized as on April 1, 2016 measured as per the previous GAAP and use that carrying value as its deemed cost as on transition date.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate and are treated as changes in accounting estimate.

An item of intangible asset is derecognized when no future economic benefit are expected to arise from the continued use of the asset or upon disposal. Gain or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Intangible assets under development

Intangible assets under development comprise cost of acquired or self-generated intangible fixed assets that are not yet ready for use at the reporting date. Cost includes original cost of acquisition, expenditure towards development, implementation and installation.

Expenditure on research activity, undertaken with prospect of gaining new scientific or technical knowledge and understanding, is recognized in statement of profit and loss accounts.

Development activity involves a plan or design for the development of software. Development cost is capitalized only if it can be measured reliably, the product and process is technically and commercially feasible, future economic benefit are probable, and the company intends to and has sufficient resource to complete development to use or sell the assets. The expenditure capitalized direct labour and overhead costs that are directly attributable to preparing the asset for its intended use.

Other development costs are recognized in statement of profit and loss as incurred. Capitalised development expenditure is measured at cost less accumulated amortization and accumulated impairment loss (if any).

c) Impairment of non-financial assets

At each reporting date, the Company reviews the carrying amounts of its non-financial assets (other than deferred tax assets) to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

For impairment testing, assets that do not generate independent cash flows are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or Cash Generating Units ('CGUs').

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss.

In respect of assets for which impairment loss has been recognized in prior periods, the company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in the statement of profit and loss.

d) Provisions, contingent liabilities and contingent assets

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses. Where there are number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A Provision is recognized even if the likelihood of an outflow with respect to any item included in the same class of obligations may be small.

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

A disclosure of contingent liability is made when there is a possible obligation or a present obligation that may, but probable will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are disclosed when the inflow of economic benefits is probable.

e) Revenue recognition

Effective 1 April 2018, the Company adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up transition method, applied to contracts that were not completed as at 1 April 2018. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. The following is a summary of new and/or revised significant accounting policies related to revenue recognition. Refer note 1 (vi), Significant accounting policies, in the companies March' 18 financial statements for the policies in effect for revenue prior to 1 April 2018. The effect on adoption of Ind AS 115 was insignificant.

Company's revenue arises from the following:

Revenue from operations:

Sale of Energy

Revenue from sale of power is accounted on accrual basis and is recognized on the basis of billing to customers when no significant uncertainty as to the measurability or collectability exists and includes unbilled revenue on the basis of each unit of electricity delivered at predetermined rate. The sale of electricity is as per tariff fixed by respective State Electricity Regulatory Committees (SERC) of the operating states.

Network rollout implementation (Fixed-price development contracts)

Revenues from fixed-price contracts, including network rollout implementation, where the performance obligations are satisfied over time, are recognized using the "percentage-of-completion" method. Percentage of completion is determined based on project labour costs and material cost incurred to date as a percentage of total estimated project labour costs and material costs required to complete the project. The cost expended (or input) method has been used to measure progress towards completion as there is a direct relationship between input and productivity. If the Company is not able to reasonably measure the progress of completion, revenue is recognized only to the extent of costs incurred for which recoverability is probable.

Other operating income

Revenue from meter rent - Revenue is recognised in accordance with the Agreements on time proportion basis from the month following the month of installation of meters and in compliance to the Regulatory Tariff order and supply code.

Export of technical services - Revenue from service contracts priced on a time basis is recognised when services are rendered and related costs are incurred.

Allied services - Revenue on software product licenses where the customer obtains a "right to use" are recognized when the customer obtains control of the specified asset usually on delivery of the software license to the customer.

To recognize revenues, we apply the following five step approach:

- a. identify the contract with a customer
- b. identify the performance obligations in the contract
- c. determine the transaction price
- d. allocate the transaction price to the performance obligations in the contract, and
- e. recognize revenues when a performance obligation is satisfied

At contract inception, the Company assesses its promise to transfer products or services to a customer to identify separate performance obligations. The Company applies judgement to determine whether each product or services promised to a customer are capable of being distinct, and are distinct in the context of the contract, if not, the promised product or services are combined and accounted as a single performance obligation. The Company allocates the arrangement consideration to separately identifiable performance obligation based on their relative stand-alone selling price or residual method. Stand-alone selling prices are determined based on sale prices for the components when it is regularly sold separately.

The Company accounts for variable considerations like rebates to customers as reduction of revenue on a systematic and rational basis over the period of the contract. The Company estimates an amount of such variable consideration using expected value method or the single most likely amount in a range of possible consideration depending on which method better predicts the amount of consideration to which we may be entitled.

The Company assesses the timing of the transfer of goods or services to the customer as compared to the timing of payments to determine whether a significant financing component exists. As a practical expedient, the Company does not assess the existence of a significant financing component when the difference between payment and transfer of deliverables is a year or less. If the difference in timing arises for

reasons other than the provision of finance to either the customer or us, no financing component is deemed to exist.

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Trade Receivables and Contract Balances

The Company classifies the right to consideration in exchange for deliverables as either a receivable or as an unbilled revenue (contract assets). Revenues in excess of invoicing are classified as unbilled revenue (contract assets) while invoicing in excess of revenues are classified as unearned revenue (contract liability). Trade receivable and unbilled revenue are presented net of impairment in the Balance Sheet.

Revenue recognition for fixed price development contracts is based on percentage of completion method. Invoicing to the clients is based on milestones as defined in the contract. This would result in the timing of revenue recognition being different from the timing of billing the customers. Contract Assets (Unbilled revenue) for fixed price development contracts is classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones. All other Contract Assets (Unbilled revenue) is classified as financial asset.

Performance obligations and remaining performance obligations

The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as of the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue. Applying the practical expedient as given in Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures for contracts where the performance obligation is part of a contract that has an original expected duration of one year or less.

i) Other Income

- Interest income is recognized, when no significant uncertainty as to measurability or collectability exists, on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

- For debt instruments measured at amortized cost, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability. When calculating the EIR, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

ii) Energy purchase cost

The Energy cost is determined and accounted for in accordance with the Distribution Franchisee Agreement (DFA) executed between the Company and Central Electricity Supply Utility of Odisha (CESU). Energy purchase cost comprises of cost of units of electricity received in the franchise areas of the Company, at rates determined by CESU and CESU's share (as mentioned in DFA) of the amount collected (including expected collection) from consumers in excess of energy purchase cost (including expected energy cost) for the estimated period of collection from consumers.

f) Employee benefits

Short term employee benefits

All short-term employee benefits such as salaries, wages, bonus, medical benefits etc. which will fall within 12 months of the period in which the employee renders related services which entitles them to avail such benefits and non-accumulating compensated absences are recognized on an undiscounted basis and charged to the statement of profit and loss.

Defined contribution plans

Employee's benefits in the form of the Company's contribution to Provident Fund, Family Pension scheme and Employees State Insurance are defined contribution schemes. The contribution to these schemes are charged to statement of profit and loss of the year in which contribution to such schemes becomes due on the basis of services rendered by the employees.

Defined benefit plans

Charge for the year in respect of unfunded defined benefit plan in the form of gratuity has been ascertained based on actuarial valuation carried out by an independent actuary as at the year-end using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under defined benefit plans is based on the market yields on Government securities as at the valuation date having maturity periods approximating to the terms of related obligations. Actuarial gains and losses are recognised immediately in Other Comprehensive Income. Remeasurement recognised in other comprehensive income is reflected in retained earnings and is not reclassified to the statement of profit and loss.

Compensated absences

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

g) Foreign currencies

Functional and presentation currency

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

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

Exchange differences on monetary items are recognised in the statement of profit and loss in the period in which they arise.

h) Borrowings

Borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of material provision of a long-term loan arrangement on or before the end of the reporting period with effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not demand payment as a consequence of breach.

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying assets are capitalised during the period of time that is required to complete and prepare the assets for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred.

i) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated in accordance with the Income Tax Act, 1961, using tax rates that have been enacted or substantially enacted by the end of the reporting period.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Current tax is recognized in the statement of profit and loss, except when it relates to items that are recognized in other comprehensive income or directly in equity, in which case, the current tax is also recognized in other comprehensive income or directly in equity respectively.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount 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.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised in the statement of profit and loss, except when it relates to items that are recognised in other comprehensive income or directly in equity, in which case, the deferred tax is also recognised in other comprehensive income or directly in equity respectively.

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.

Current and deferred tax for the year

Current and deferred tax are recognized in the statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

j) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and fixed deposits with banks with original maturity of three months or less, which are subject to an insignificant risk of changes in value.

k) Leasing

Till March 31, 2019:

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue.

With effective from April 1, 2019:

Right-of-use assets:

At the commencement of lease, right-of-use asset is recognised at cost. Cost comprises of initial measurement of lease liability, lease payments made before commencement date less lease incentives, initial direct costs incurred by the Company and estimate of any dismantling cost.

Right-of-use assets are depreciated over the lease term being the estimated useful life as below:

Right-of-use buildings – upto 5 years

The right-of-use assets are subsequently measured at cost less accumulated depreciation and any accumulated impairment. Adjustment is made for any remeasurement of lease liability.

Lease liability:

At the commencement of lease the Company measures the lease liability at the present value of lease payments not paid at commencement date. The lease payments are discounted using the Company's incremental borrowing rate.

Lease liability are subsequently increased by interest on the lease liability and reduced by the lease payments. It is adjusted to reflect any reassessment or lease modifications.

Short-term leases and leases of low-value assets

Right-of-use assets and lease liabilities for short-term leases of real estate properties that have a lease term of 12 months or less and all leases of low value assets are recognized on a straight-line basis as an expense in profit or loss. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

l) Earnings per share

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

For the purpose of calculating diluted earnings 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 is adjusted for the effects of all dilutive potential equity shares.

m) Employee share based compensation

The permanent Employees of the Company and its Subsidiaries have been granted stock options of the Company.

Under Ind AS, the cost of stock options is recognized based on the fair value of stock options as on the grant date. In terms of the exemptions, the fair value of unvested stock options as on the date of transition have been accounted for as part of other Equity, irrespective of whether they apply to Company employees or employees of subsidiary companies. Fair value of Stock Options granted and vested after the transition date are recognized in profit and loss.

The Company generally seeks reimbursement of the value of stock options from such companies for the options granted to the employees of the subsidiary Companies.

n) Financial Instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in statement of profit and loss.

Financial assets

All regular way purchases or sales of financial assets are recognized and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in market place.

All recognized financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of financial assets.

(a) Classification of financial assets

i. Financial assets at amortised cost

A financial asset is measured at amortised cost if both of the following conditions are met:

- a. the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and;
- b. the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Effective interest method:

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets. Interest income is recognised in the statement of profit and loss and is included in the 'Other income' line item.

ii. Investments in equity instruments at Fair Value Through Other Comprehensive Income (FVTOCI)

On initial recognition, the Company can make an irrevocable election (on an instrument-by instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to the statement of profit and loss on disposal of the investment.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Currently, the Company does not have any investments in equity instruments which are held for trading and therefore none of the instruments are designated FVTOCI.

iii. Investments in equity instruments at Fair Value Through Profit or loss (FVTPL)

Investments in equity instruments are classified at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

A financial asset that meets the amortised cost criteria may be designated at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in statement of profit and loss. The net gain or loss recognised in the statement of profit and loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Company's right to receive the dividend is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Impairment of financial assets

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through statement of profit or loss.

The Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in provision matrix and Company's historical experience for customers. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to life time ECL.

For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in the statement of profit and loss.

Derecognition of financial assets

A financial asset is derecognised only when:

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

When the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. When the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

For the purpose of transition to Ind AS, the Company has applied derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after the transition date.

Foreign exchange gains and losses

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period. For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in statement of profit and loss except for those which are designated as hedging instruments in a hedging relationship. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in the statement of profit and loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income.

Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

a) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company is recognised at the proceeds received, net of direct issue costs.

b) Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at fair value through profit and loss (FVTPL).

- Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in statement of profit and loss. The net gain or loss recognised in statement of profit and loss incorporates any interest paid on the financial liability and is included in the 'Other income' or 'Other expenses' line item.

- Financial liabilities subsequently measured at amortised cost:

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortised cost of the instruments and are recognised in the statement of profit and loss.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at fair value through profit or loss, the foreign exchange component forms part of the fair value gains or losses and is recognised in statement of profit and loss.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability.

For the purpose of transition to Ind AS, the Company has applied derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after the transition date.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

o) Fair value measurement

The Company measures financial instruments at fair value at each balance sheet date.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

a) In the principal market for the asset or liability, or

b) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

b) Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

c) Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

p) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or development of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

q) Non-Convertible Debentures

Non-convertible debentures are recognized as "liability" of the company as per Ind AS 32 as the issuer has no unconditional right to avoid delivering cash or its not settled through its own equity instruments.

Further, this instrument is recognized by company at amortized cost using effective interest rate method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

r) Segment reporting

Segment revenue, Results and Capital Employed include the respective amounts identifiable to each of the segments. Other un-allocable expenditure includes expenses incurred on common services provided to the segments, which are not directly identifiable. The accounting policies in relation to segment accounting are as under:

Segment revenue and expenses

Joint revenue and expenses of segments are allocated amongst them on a reasonable basis. All other segment revenue and expenses are directly attributable to the segments.

Segment assets and liabilities

Segment assets include all operating assets used by a segment and consist principally of operating cash, trade receivables, inventories and property plant and equipment and intangible assets, net of allowances and provisions, which are reported as direct offsets in the balance sheet. Segment liabilities include all operating liabilities and consist principally of creditors and accrued liabilities and do not include deferred income taxes. While most of the assets / liabilities can be directly attributed to individual segments, the carrying amount of certain assets / liabilities pertaining to two or more segments are allocated to the segments on a reasonable basis.

s) Critical estimates and judgements

In the application of the Companies' accounting policies, which are described in Significant accounting policies, the Directors of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical estimates and judgements, that have the significant effect on the amounts recognised in the financial statements.

i) Defined benefit plans/ other long term employee benefits

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government securities based on expected settlement period of various plans. Further details about various employee benefit obligations are given in Note 32.

ii) Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws and the amount and timing of future taxable income. The Company establishes provision, based on reasonable estimates. The amount of such provisions is based on various factors such as experience of previous tax audits and differing interpretations of tax regulation by the taxable entity and the responsible tax authority. Such differences in interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective domicile of the Companies.

In assessing the recoverability of deferred tax assets, management considers whether it is probable that taxable profit will be available against which the losses can be utilised. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible.

Deferred tax assets have not been recognised in the financials, as per the management there is absence of reasonable certainty that sufficient taxable income in near future will be available against which such deferred tax assets can be realised.

iii) Revenue recognition-

The Company uses the percentages-of-completion method in accounting for its fixed-price-contracts. Use of percentages-of-completion method requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. Further, the Company uses significant judgements while determining the transaction price allocated to performance obligations using the expected cost-plus margin approach. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the expected contract estimated at reporting date.

iv) Impairment of Trade Receivables-

The impairment provisions for trade receivables are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, credit risk, existing market conditions as well as forward looking estimates at the end of each reporting period.

v) Useful lives of property, plant and equipment and intangible assets

As described in the significant accounting policies, the Company reviews the estimated useful lives of property, plant and equipment and intangible assets at the end of each reporting period.

There was no change in useful life of property, plant and equipment and intangibles as compared to previous year.

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

Unless otherwise specified, all monetary values are in Lakhs of INR

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

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	15 years	15 years	15 years	15 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	15 Years	15 Years	20 years	20 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	6 years	6 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,309.06	268.54		1,309.06
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7,604.22	-786.77		
Total Depreciation property plant and equipment	-7,604.22	-786.77		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.14		0
Total disposals and retirements, property, plant and equipment	0	1.14		0
Total increase (decrease) in property, plant and equipment	-6,295.16	-519.37		1,309.06
Property, plant and equipment at end of period	(A) 798	7,093.16	7,612.53	10,947.76

Footnotes

(A) It includes Right to use Assets

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	268.54			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7,604.22	786.77
Total Depreciation property plant and equipment			7,604.22	786.77
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.59		0	0.45
Total disposals and retirements, property, plant and equipment	1.59		0	0.45
Total increase (decrease) in property, plant and equipment	266.95		7,604.22	786.32
Property, plant and equipment at end of period	9,638.7	9,371.75	10,149.76	2,545.54

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Buildings [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]		Gross carrying amount [Member]
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		705.39	0	705.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-153.16	0	
Total Depreciation property plant and equipment		-153.16	0	
Total increase (decrease) in property, plant and equipment		552.23	0	705.39
Property, plant and equipment at end of period	1,759.22	552.23	0	705.39

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			Other building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of 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			705.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		153.16	0	-153.16
Total Depreciation property plant and equipment		153.16	0	-153.16
Total increase (decrease) in property, plant and equipment	0	153.16	0	552.23
Property, plant and equipment at end of period	0	153.16	0	552.23

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	705.39	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0	705.39	0	
Property, plant and equipment at end of period	0	705.39	0	0

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

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				215.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	153.16	0		-757.24
Total Depreciation property plant and equipment	153.16	0		-757.24
Total increase (decrease) in property, plant and equipment	153.16	0		-541.66
Property, plant and equipment at end of period	153.16	0	0	6,939.84

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

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2020	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	538.23		538.23	215.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7,383.89			
Total Depreciation property plant and equipment	-7,383.89			
Total increase (decrease) in property, plant and equipment	-6,845.66		538.23	215.58
Property, plant and equipment at end of period	94.18	7,481.5	9,893.67	9,355.44

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

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		7,383.89	757.24	
Total Depreciation property plant and equipment		7,383.89	757.24	
Total increase (decrease) in property, plant and equipment		7,383.89	757.24	
Property, plant and equipment at end of period	9,139.86	9,799.49	2,415.6	1,658.36

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	31/03/2020	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	215.58	538.23		538.23
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-757.24	-7,383.89		
Total Depreciation property plant and equipment	-757.24	-7,383.89		
Total increase (decrease) in property, plant and equipment	-541.66	-6,845.66		538.23
Property, plant and equipment at end of period	6,939.84	94.18	7,481.5	9,893.67

Disclosure of detailed information about property, plant and equipment [Table]**..(10)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	215.58			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7,383.89	757.24
Total Depreciation property plant and equipment			7,383.89	757.24
Total increase (decrease) in property, plant and equipment	215.58		7,383.89	757.24
Property, plant and equipment at end of period	9,355.44	9,139.86	9,799.49	2,415.6

Disclosure of detailed information about property, plant and equipment [Table]**..(11)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	01/04/2018	31/03/2020	31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		12.94	13.06	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.38	-2.2	
Total Depreciation property plant and equipment		-3.38	-2.2	
Total increase (decrease) in property, plant and equipment		9.56	10.86	
Property, plant and equipment at end of period	1,658.36	40.41	30.85	19.99

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

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	12.94	13.06		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.38
Total Depreciation property plant and equipment				3.38
Total increase (decrease) in property, plant and equipment	12.94	13.06		3.38
Property, plant and equipment at end of period	51.25	38.31	25.25	10.84

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

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Additions other than through business combinations, property, plant and equipment		18.98
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	2.2	-2.37
Total Depreciation property plant and equipment	2.2	-2.37
Total increase (decrease) in property, plant and equipment	2.2	16.61
Property, plant and equipment at end of period	7.46	5.26

Disclosure of detailed information about property, plant and equipment [Table]**..(14)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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	18.98	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.37	0
Total Depreciation property plant and equipment			2.37	0
Total increase (decrease) in property, plant and equipment	18.98	0	2.37	0
Property, plant and equipment at end of period	18.98	0	2.37	0

Disclosure of detailed information about property, plant and equipment [Table]**..(15)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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	18.98	0	18.98	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.37	0		
Total Depreciation property plant and equipment	-2.37	0		
Total increase (decrease) in property, plant and equipment	16.61	0	18.98	0
Property, plant and equipment at end of period	16.61	0	18.98	0

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

..(16)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.37	0	
Total Depreciation property plant and equipment		2.37	0	
Total increase (decrease) in property, plant and equipment		2.37	0	
Property, plant and equipment at end of period	0	2.37	0	0

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

..(17)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.66	35.89		14.66
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-40.63	-10.1		
Total Depreciation property plant and equipment	-40.63	-10.1		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.14		0
Total disposals and retirements, property, plant and equipment	0	1.14		0
Total increase (decrease) in property, plant and equipment	-25.97	24.65		14.66
Property, plant and equipment at end of period	55.19	81.16	56.51	125.06

Disclosure of detailed information about property, plant and equipment [Table]**..(18)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	35.89			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			40.63	10.1
Total Depreciation property plant and equipment			40.63	10.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.59		0	0.45
Total disposals and retirements, property, plant and equipment	1.59		0	0.45
Total increase (decrease) in property, plant and equipment	34.3		40.63	9.65
Property, plant and equipment at end of period	110.4	76.1	69.87	29.24

Disclosure of detailed information about property, plant and equipment [Table]**..(19)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	01/04/2018	31/03/2020	31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		11.65	4.01	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-19.95	-17.16	
Total Depreciation property plant and equipment		-19.95	-17.16	
Total increase (decrease) in property, plant and equipment		-8.3	-13.15	
Property, plant and equipment at end of period	19.59	33.01	41.31	54.46

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

..(20)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.65	4.01		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				19.95
Total Depreciation property plant and equipment				19.95
Total increase (decrease) in property, plant and equipment	11.65	4.01		19.95
Property, plant and equipment at end of period	100.46	88.81	84.8	67.45

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

..(21)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			7.21	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	17.16		-0.84	-0.07
Total Depreciation property plant and equipment	17.16		-0.84	-0.07
Total increase (decrease) in property, plant and equipment	17.16		6.37	-0.07
Property, plant and equipment at end of period	47.5	30.34	6.37	0

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

..(22)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		7.21	0	
Total increase (decrease) in property, plant and equipment		7.21	0	
Property, plant and equipment at end of period	0.07	52.95	45.74	45.74

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

..(23)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0.84	0.07	
Total Depreciation property plant and equipment	0.84	0.07	
Total increase (decrease) in property, plant and equipment	0.84	0.07	
Property, plant and equipment at end of period	46.58	45.74	45.67

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]	Textual information (39) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (39)

Disclosure of property, plant and equipment [Text Block]

Particulars	Property, Plant and Equipment						Total tangible assets (A)
	Leasehold improvements	Plant and equipment (Electricity distribution system and metering)*	Furniture and fixtures	Office equipment	Computers	Motor Vehicles	
Cost							
Balance as at 1 April 2018	45.74	9,139.86	25.25	76.10	84.80	-	9,371.75
Additions	-	215.58	13.06	35.89	4.01	-	268.54
Disposals	-	-	-	1.59	-	-	1.59
Gross carrying value as at 31 March 2019	45.74	9,355.44	38.31	110.40	88.81	-	9,638.70
Balance as at 1 April 2019	45.74	9,355.44	38.31	110.40	88.81	-	9,638.70
Additions	7.21	538.23	12.94	14.66	11.65	18.98	603.67
Disposals	-	-	-	-	-	-	-
Gross carrying value as at 31 March 2020	52.95	9,893.67	51.25	125.06	100.46	18.98	10,242.37
Accumulated Depreciation/amortization							
Balance as at 1 April 2018	45.67	1,658.36	5.26	19.59	30.34	-	1,759.22
Depreciation / amortization	0.07	757.24	2.20	10.10	17.16	-	786.77
Disposal	-	-	-	0.45	-	-	0.45
Balance as at 31 March 2019	45.74	2,415.60	7.46	29.24	47.50	-	2,545.54
Balance as at 1 April 2019	45.74	2,415.60	7.46	29.24	47.50	-	2,545.54
Depreciation / amortization	0.84	7,383.89	3.38	40.63	19.95	2.37	7,451.06
Disposal	-	-	-	-	-	-	-
Balance as at 31 March 2020	46.58	9,799.49	10.84	69.87	67.45	2.37	9,996.60
Carrying amount (net)							

Balance as at 31 March 2019	-	6,939.84	30.85	81.16	41.31	-	7,093.16
Balance as at 31 March 2020	6.37	94.18	40.41	55.19	33.01	16.61	245.77

* Refer Note 46

** Includes expenses capitalised. For details, refer note 41.

Assets are charged against borrowings from lenders - All moveable fixed assets of the company are subject to a first charge to secure the company's borrowings. Refer note 15 and 18

b.	Movement of capital work in progress				
	As at 31 Mar 2019				
	Particulars	Balance as at 01 April 2018	Addition during the year	Capitalization during the year	Closing balance
	Capital work in progress	414.30	412.58	268.54	558.34
	Total	414.30	412.58	268.54	558.34
	As at March 2020				
	Particulars	Balance as at 01 April 2019	Addition during the year	Capitalization/amortised during the year	Closing balance
	Capital work in progress	558.34	353.86	603.67	308.53
	Total	558.34	353.86	603.67	308.53

c.	Movement of intangible asset under development				
	As at 31 March 2019				
	Particulars	Balance as at 01 April 2018	Addition during the year	Capitalization during the year	Closing balance
	Capital work in progress				471.14
	Total	556.84	174.37	260.07	471.14

	As at March 2020				
	Particulars	Balance as at 01 April 2019	Addition during the year	Capitalization during the year	Closing balance
	Capital work in progress	471.14	680.59	1,151.73	-
	Total	471.14	680.59	1,151.73	-

4	RIGHT TO USE ASSETS	
	Particulars	Buildings
	Gross carrying value	
	Balance at April 1, 2019	-
	Recognition on transition to Ind AS 116	685.11
	Additions	20.28
	Deletions	-
	Balance as at March 31, 2020	705.39
	Accumulated Depreciation	
	Balance at April 1, 2019	-
	Depreciation	153.16
	Disposals	-
	Balance as at March 31, 2020	153.16
	Carrying amount (net)	
	Balance as at March 31, 2020	552.23
	Movement in lease liabilities during the year ended March 31, 2020:	
	Particulars	Total
	Balance at April 1, 2019	-
	Recognition on transition to Ind AS 116	685.11
	Additions	20.28
	Finance cost accrued during the year	78.14
	Deletions	-
	Payment of lease liabilities	(175.88)

Balance as at March 31, 2020	607.65
Current	158.21
Non-Current	449.44
Total lease liabilities as at March 31, 2020	607.65
The table below provides details regarding the contractual maturities of lease liabilities as at March 31, 2020 on an undiscounted basis:	
Particulars	Total
Less than one year	175.88
One to five years	731.97
More than five years	58.24
Total	966.09

Effective April 1, 2019, the Company adopted Ind AS 116 "Leases". Consequently, the Company recorded the lease liability at the present value of the lease payments discounted at the incremental borrowing rate and the right of use asset at amount equivalent to lease liability at the date of initial application

a) Where the Company is a lessee/licensee

The Company has entered into various lease/license agreements for leased/licensed premises, which expire at various dates over the next 5 years. There are no contingent lease/license fees payments.

Particulars	Total
Lease payments recognised during the year	175.88
Total	175.88

b) The Company has recognized Rs. 685.11 Lakhs towards right-of-use asset as on April 1, 2019. The right-of-use assets represent the present value of future lease payments over the lease term, from "the commencement of the lease. The right-of-use assets are amortized over the lease term on straight line basis as reflected in these financial statements "under depreciation and amortization. During the year ended March 31, 2020, depreciation and amortization includes Rs. 153.16 Lakhs as amortization of right-of-use assets."

c) The Company has recognized Rs. 685.11 Lakhs as Lease Liabilities on April 1, 2019. The Lease Liabilities represents present value of the remaining lease payments as at April 1, 2019. "Interest is charged on the outstanding Lease Liabilities at the end of each period. During the year, finance cost includes Rs. 78.14 Lakhs as interest on Lease liabilities."

d) Lease/License expense has reduced by Rs. 175.88 Lakhs for the year.

e) Net impact on statement of profit and loss before tax for the year amounts to a loss of Rs.55.42 Lakhs

f) As at March 31, 2020, the Company does not have material operating or financing leases that have not yet commenced.

g) The incremental borrowing rates as at March 31, 2020 is as below:

Weighted-average incremental borrowing rate 11.17%

h) As at March 31, 2020, the Company does not have any material related party leases as a lessee. The Company does not have any sale-leaseback arrangements as lessee and typically does not enter into leveraged leases.

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of 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]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	548.06	260.07		548.06
Amortisation other intangible assets	-1,379.65	-1,353.36		
Total increase (decrease) in Other intangible assets	-831.59	-1,093.29		548.06
Other intangible assets at end of period	3,308.57	4,140.16	5,233.45	7,139.75

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	260.07			
Amortisation other intangible assets			1,379.65	1,353.36
Total increase (decrease) in Other intangible assets	260.07		1,379.65	1,353.36
Other intangible assets at end of period	6,591.69	6,331.62	3,831.18	2,451.53

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	01/04/2018	01/04/2018 to 31/03/2019	31/03/2020	01/04/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		29.39	4.16	
Amortisation other intangible assets		-12.86	-13.86	
Total increase (decrease) in Other intangible assets		16.53	-9.7	
Other intangible assets at end of period	1,098.17	31.23	21.53	14.7

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	4.16	29.39		
Amortisation other intangible assets				13.86
Total increase (decrease) in Other intangible assets	4.16	29.39		13.86
Other intangible assets at end of period	64.65	60.49	31.1	43.12

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			543.9	230.68
Amortisation other intangible assets	12.86		-1,365.79	-1,340.5
Total increase (decrease) in Other intangible assets	12.86		-821.89	-1,109.82
Other intangible assets at end of period	29.26	16.4	3,287.04	4,108.93

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		543.9	230.68	
Total increase (decrease) in Other intangible assets		543.9	230.68	
Other intangible assets at end of period	5,218.75	7,075.1	6,531.2	6,300.52

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			Other intangible assets, others [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others				"Consumer Information Database, ERP: Billing software #
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				543.9
Amortisation other intangible assets	1,365.79	1,340.5		-1,365.79
Total increase (decrease) in Other intangible assets	1,365.79	1,340.5		-821.89
Other intangible assets at end of period	3,788.06	2,422.27	1,081.77	3,287.04

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	"Consumer Information Database, ERP: Billing software #		"Consumer Information Database, ERP: Billing software #	"Consumer Information Database, ERP: Billing software #
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	230.68		543.9	230.68
Amortisation other intangible assets	-1,340.5			
Total increase (decrease) in Other intangible assets	-1,109.82		543.9	230.68
Other intangible assets at end of period	4,108.93	5,218.75	7,075.1	6,531.2

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		"Consumer Information Database, ERP: Billing software #	"Consumer Information Database, ERP: Billing software #	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		1,365.79	1,340.5	
Total increase (decrease) in Other intangible assets		1,365.79	1,340.5	
Other intangible assets at end of period	6,300.52	3,788.06	2,422.27	1,081.77

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]	Other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	SLM	SLM
Useful lives or amortisation rates, other intangible assets	5 years	5 years	15 years	5 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	SLM	SLM
Useful lives or amortisation rates, other intangible assets	15 years	5 years
Whether other intangible assets are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]	Textual information (40) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (40)

Disclosure of other intangible assets [Text Block]

Intangible assets			Total intangible assets(B)
Computer software	Consumer Information Database	ERP: Billing software #	
31.10	3,491.24	2,809.28	6,331.62
29.39	-	230.68	260.07
-	-	-	-
60.49	3,491.24	3,039.96	6,591.69
60.49	3,491.24	3,039.96	6,591.69
4.16	-	543.90	548.06
-	-	-	-
64.65	3,491.24	3,583.86	7,139.75
16.40	-	1,081.77	1,098.17
12.86	1,163.75	176.75	1,353.36
-	-	-	-
29.26	1,163.75	1,258.52	2,451.53
29.26	1,163.75	1,258.52	2,451.53
13.86	1,163.75	202.04	1,379.65
-	-	-	-
43.12	2,327.50	1,460.56	3,831.18
31.23	2,327.49	1,781.44	4,140.16
21.53	1,163.74	2,123.30	3,308.57

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	17,385.48	31,672.26	17,385.48	31,672.26
Financial assets, at fair value	17,385.48	31,672.26	17,385.48	31,672.26
Description of other financial assets at amortised cost class	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets
Description of other financial assets at fair value class	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	17,385.48	31,672.26
Financial assets, at fair value	17,385.48	31,672.26
Description of other financial assets at amortised cost class	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets
Description of other financial assets at fair value class	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets	Other financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Loans, Other financial assets

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	41,450.2	46,127.49
Financial liabilities, at fair value	41,450.2	46,127.49

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of financial instruments [TextBlock]	Textual information (41) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (41)

Disclosure of financial instruments [Text Block]

36.	Financial Instrument
	(i) Capital Management
	<p>The Company manages its capital to ensure that it will be able to continue as going concern while maximizing the return to stakeholders through optimization of debt and equity balance. The capital structure of the Company consists of net debt (borrowings as detailed in note no.15 and note no. 18 and offset by cash and bank balances) and total equity of the Company.</p> <p>The capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maintain optimum capital structure to reduce cost of capital and to maximize the shareholder value.</p> <p>The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants which otherwise would permit the banks to immediately call loans and borrowings. In order to maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.</p> <p>The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's gearing ratio was as follows:</p>
	The following table provides detail of the debt and equity at the end of the reporting year:

Particulars	As at 31 March 2020	As at 31 March 2019
Debt	33,697.95	36,673.76
Cash & cash equivalents	533.93	70.39
Net Debt	33,164.02	36,603.37
Total Equity	1,200.93	8,901.71
Net debt to equity ratio	27.62	4.11

Loan Covenant : The Company has been complying with most of the Debt covenants in the past. Due to Covid-19 Pandemic & economic/business situation, the Company may not be able to comply with some debt covenants. In light of the Pandemic the company does not anticipate any material impact on account of this.

(ii) Financial instruments by category

Particulars	31 March 2020			31 March 2019		
	Carrying value			Carrying value		
	FVTPL	FVOCI	Amortised Cost	FVTPL	FVOCI	Amortised Cost
Financial assets						
Non-current						
Other financial assets	-	-	1,773.90	-	-	1,725.99
Current						
Trade receivables	-	-	10,627.51	-	-	20,500.92

Cash and cash equivalents	-	-	533.93	-	-	70.39
Other bank balances	-	-	1,619.49	-	-	574.57
Loans	-	-	4.59	-	-	3.85
Other financial assets	-	-	2,826.06	-	-	8,796.54
TOTAL	-	-	17,385.48	-	-	31,672.26
Financial liabilities						
Non Current						
Borrowings	-	-	16,584.62	-	-	23,035.43
Lease liabilities			449.44			-
Current						
Borrowings	-	-	14,838.87	-	-	12,238.33
Trade payables	-	-	6,829.48	-	-	4,720.33
Lease liabilities			158.21			-
Other financial liabilities	-	-	2,589.58	-	-	6,133.40
TOTAL	-	-	41,450.20	-	-	46,127.49

(iii) Fair value hierarchy

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are (a) recognized and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

Measurement of fair values

The different levels of fair value have been defined below:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise 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.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. The fair value of financial assets and liabilities included in Level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments. This level includes derivative MTM assets/liabilities.

There have been no transfers in either direction for the years ended 31 March 2020 and 31 March 2019.

Fair value of financial assets and liabilities measured at amortised cost

Particulars	31 March 2020		31 March 2019	
	Carrying Value	Fair value (Level 3)	Carrying Value	Fair value (Level 3)
Financial assets				
Non-Current				
Other financial assets				
- Security deposits	65.28	65.28	58.04	58.04
- Retention money	1,384.58	1,384.58	889.31	889.31
- other bank balances (deposits)	324.04	324.04	778.64	778.64
Current				
Trade receivables	10,627.51	10,627.51	20,500.92	20,500.92
Cash and cash equivalents	533.93	533.93	70.39	70.39
Other bank balances	1,619.49	1,619.49	574.57	574.57
Loans	4.59	4.59	3.85	3.85
Other financial assets				
Interest accrued on Fixed deposit and other Loans and advances	115.39	115.39	140.36	140.36
Advances recoverable from Customers	2,096.84	2,096.84	2,759.07	2,759.07
Advances to employees (including imprest balances)	17.23	17.23	90.07	90.07
Unbilled revenue	-	-	5,628.11	5,628.11
- Security deposits	138.56	138.56	12.87	12.87
- Retention money	159.62	159.62	159.62	159.62
- Insurance & Other Claim Receivables	298.42	298.42	6.44	6.44
TOTAL	17,385.48	17,385.48	31,672.26	31,672.26
	-		-	
Financial liabilities				
Non Current				

Borrowings	16,584.62	16,584.62	23,035.43	23,035.43
Lease liabilities	449.44	449.44	-	-
Current				
Borrowings	14,838.87	14,838.87	12,238.33	12,238.33
Trade payables	6,829.48	6,829.48	4,720.33	4,720.33
Lease liabilities	158.21	158.21	-	-
Other financial liabilities	2,589.58	2,589.58	6,133.40	6,133.40
TOTAL	41,450.20	41,450.20	46,127.49	46,127.49

The carrying amounts of trade receivables, trade payables, cash and cash equivalents, bank balances other than cash, deposits with banks and interest accrued but not due and other current financial assets and current financial liabilities, approximates the fair values, due to their short-term nature.

The fair values for security deposits/retention (assets) were calculated based on discounted cash flows using a current lending rate. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit risk. Non current financial assets consists of fixed deposits whose carrying amounts are equal to the fair values.

37	FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES
	<p>The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's financial risk management policy is set by its Board of Directors.</p> <p>Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including investments, deposits and foreign currency receivables, payables, loans and borrowings. The Company manages market risk through its finance department, which evaluates and exercises independent control over the entire process of market risk management. The activities of this department include management of cash resources, managing foreign currency exposures, borrowing strategies, and ensuring compliance with market risk limits and policies.</p>
	(a) Interest rate risk
	<p>Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest. In order to optimize the Company's position with regard to interest income and interest expenses and to manage the interest rate risk, the finance department undertakes the interest rate risk management exercise from time to time.</p> <p>The Company has interest bearing borrowings from banks, financial institutions and government undertakings and is exposed to market interest rate risk.</p>
	(b) Foreign Currency risk
	<p>The Company operates internationally and is exposed to foreign exchange risk in relation to operating activities (when revenue or expense is denominated in a foreign currency) arising from foreign currency transactions, primarily with respect to the USD. The Company has policies to enter into foreign currency contracts in order to manage the impact of changes in foreign exchange rates on the results of operations and future foreign currency-denominated cash flows. Currently the Company does not have material foreign currency exposure.</p>
	Foreign currency exposures that are not hedged by derivative instruments or otherwise are as follows:

Particulars	Currency	As at 31 March 2020		As at 31 March 2019	
		USD	Rupees	USD	Rupees

		(Lakhs)	(Lakhs)	(Lakhs)	(Lakhs)
Financial assets					
- Trade receivables	USD	3.77	283.93	1.51	104.56
	ZAR	2.00	8.44	-	-

Foreign currency sensitivity analysis

The following table demonstrates the sensitivity to a reasonably possible change in foreign currency exchange rate such as USD, with all other variables held constant. The impact on the Company's profit before tax is due to changes in the fair value of monetary assets and liabilities including non-designated foreign currency derivatives:

Particulars	As at 31 March 2020		As at 31 March 2019	
	5% increase	5% decrease	5% increase	5% decrease
Impact on profit before tax as at the end of the reporting year - USD (Holding all other variables constant)	14.62	(14.62)	5.23	(5.23)

(c) Credit Risk

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of trade receivables.

The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in the financial statement. The Company's maximum credit exposure to credit risk is Rs. 16,851.55 lakhs (previous year Rs. 31,1601.87 lakhs). The Company has excluded the balances with the banks and fixed deposit as the credit risk associated with them is minimal.

Financial assets are provided for, when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where loans or receivables have been provided for, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss in the subsequent reporting period.

The Company's customers includes government bodies, public sector undertakings and retail consumers of electricity. No interest is generally charged on overdue trade receivables. The Company evaluates each receivable separately (other than retail electricity consumers) to account for the Company's exposure to credit risk. In case of retail electricity consumers, credit loss is estimated by the Company on the age of the specific receivables balances and the current and past collection trend. The company believes that there is efficient process established to monitor and control the risk of loss associated with receivables. For details, refer note 45, 46 & 47.

Other financials assets mostly consists of retention money for various projects executed by the Company and the credit risk exposure to such balance is moderate.

The Company has used as a practical expedient by computing the expected credit loss allowance for trade receivables based on provision matrix. The provision matrix takes into account historical credit loss experience adjusted for forward looking information.

Movement in the expected credit loss allowance	Year ended March 31, 2020	Year ended March 31, 2019
Balance at beginning of the year	-	-
Movement in expected credit loss allowance on trade receivables calculated at lifetime expected credit losses	305.84	-

Balance at end of the year	305.84	-
The concentration of credit risk is limited due to the fact that the customer base is large and unrelated.		

(d) Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligation on time or at a reasonable price. The Company's finance department is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risks are overseen by Board of Directors. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

Maturities of financial liabilities

The table below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for all financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying values as the impact of discounting is not significant.

Contractual maturities of financial liabilities	Within 1 year	Between 1-3 years	Between 3-5 years	More than 5 years	Total
As at March 31, 2020					
Borrowings- Non Current	-	8,588.80	6,365.30	1,630.52	16,584.62
Borrowings- Current	14,838.87	-	-	-	14,838.87
Trade payables	6,829.48	-	-	-	6,829.48
Other financial liabilities	2,589.58	-	-	-	2,589.58
	24,257.93	8,588.80	6,365.30	1,630.52	40,842.55
As at March 31, 2019					
Borrowings- Non Current	-	18,036.61	4,998.82	-	23,035.43
Borrowings- Current	12,238.33	-	-	-	12,238.33
Trade payables	4,720.33	-	-	-	4,720.33
Other financial liabilities	6,133.40	-	-	-	6,133.40
	23,092.06	18,036.61	4,998.82	-	46,127.49

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-657.46	-7,012.6
Net cash flows from (used in) operating activities	-657.46	-7,012.6
Net cash flows from (used in) investing activities, continuing operations	-869.42	-1,313.07
Net cash flows from (used in) investing activities	-869.42	-1,313.07
Net cash flows from (used in) financing activities, continuing operations	1,990.42	8,387.08
Net cash flows from (used in) financing activities	1,990.42	8,387.08

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 3,40,00,000	[shares] 2,90,00,000	[shares] 0	[shares] 3,40,00,000
Value of shares authorised	3,400	2,900	0	3,400
Number of shares issued	[shares] 3,36,16,000	[shares] 2,76,60,000	[shares] 0	[shares] 3,36,16,000
Value of shares issued	3,361.6	2,766	0	3,361.6
Number of shares subscribed and fully paid	[shares] 3,36,16,000	[shares] 2,76,60,000	[shares] 0	[shares] 3,36,16,000
Value of shares subscribed and fully paid	3,361.6	2,766	0	3,361.6
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 3,36,16,000	[shares] 2,76,60,000	[shares] 0	[shares] 3,36,16,000
Total value of shares subscribed	3,361.6	2,766	0	3,361.6
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,36,16,000	[shares] 2,76,60,000	[shares] 0	[shares] 3,36,16,000
Value of shares called	3,361.6	2,766	0	3,361.6
Value of shares paid-up	3,361.6	2,766	0	3,361.6
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 other issues of shares	[shares] 59,56,000	[shares] 0		[shares] 59,56,000
Total aggregate number of shares issued during period	[shares] 59,56,000	[shares] 0		[shares] 59,56,000
Total increase (decrease) in number of shares outstanding	[shares] 59,56,000	[shares] 0		[shares] 59,56,000
Number of shares outstanding at end of period	[shares] 3,36,16,000	[shares] 2,76,60,000	[shares] 2,76,60,000	[shares] 3,36,16,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	595.6	0		595.6
Total aggregate amount of increase in equity share capital during period	595.6	0		595.6
Total increase (decrease) in share capital	595.6	0		595.6
Equity share capital at end of period	3,361.6	2,766	2,766	3,361.6
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 3,36,15,994	[shares] 2,76,59,994	[shares] 0	[shares] 3,36,15,994
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,36,15,994	[shares] 2,76,59,994	[shares] 0	[shares] 3,36,15,994
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0

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

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 2,90,00,000	
Value of shares authorised	2,900	
Number of shares issued	[shares] 2,76,60,000	
Value of shares issued	2,766	
Number of shares subscribed and fully paid	[shares] 2,76,60,000	
Value of shares subscribed and fully paid	2,766	
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] 2,76,60,000	
Total value of shares subscribed	2,766	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,76,60,000	
Value of shares called	2,766	
Value of shares paid-up	2,766	
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 other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,76,60,000	[shares] 2,76,60,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	2,766	2,766
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 2,76,59,994	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,76,59,994	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Share	

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Share	Equity Share	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity	Equity
Name of shareholder			Feedback Infra Private Limited	Feedback Infra Private Limited
CIN of shareholder			U74899DL1990PTC040630	U74899DL1990PTC040630
Country of incorporation or residence of shareholder			India	India
Number of shares held in company			[shares] 3,36,15,994	[shares] 2,76,59,994
Percentage of shareholding in company			100.00%	100.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (42) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (42)

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

13	Equity share capital				
	Particulars	As at 31 March 2020		As at 31 March 2019	
		Number in lakhs	Amount	Number in lakhs	Amount
	Authorised share capital				
	Fully paid up equity Shares of Rs. 10 each	340.00	3,400.00	290.00	2,900.00
		340.00	3,400.00	290.00	2,900.00
	Issued, subscribed and fully paid up share capital				
	Fully paid up equity shares of Rs. 10 each	336.16	3,361.60	276.60	2,766.00
	Total	336.16	3,361.60	276.60	2,766.00

13.1	Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period				
	Particulars	As at 31 March 2020		As at 31 March 2019	
		Number in lakhs	Amount	Number in lakhs	Amount
	Equity shares outstanding at the beginning of the year	276.60	2,766.00	276.60	2,766.00
	Add: shares issued during the year *	59.56	595.60	-	-
	Equity shares outstanding at the end of the year	336.16	3,361.60	276.60	2,766.00

* During the year Company has issued 59.56 lacs equity shares of face value Rs. 10 per share at premium of Rs. 245.50 per share to Feedback Infra Private Limited (Holding Company), through conversion of loan and interest of Rs. 15,217.58 lacs.

13.2	Term and rights attached to fully paid equity shares
	The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held and carry a right to dividend. The dividend proposed, if any, by the Board of Directors is

	subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.
13.3	Holding company shareholding: Feedback Infra Private Limited ('Immediate Holding Company') holds 3,36,16,000 (previous year 2,76,60,000) (Directly and through beneficial interest) equity shares which is 100% of shareholding of the company.

13.4	Details of shareholders (including immediate holding company) holding more than 5 % shares in the company				
	Name of shareholder	As at 31 March 2020		As at 31 March 2019	
		No. of equity shares held	Percentage of holding	No. of equity shares held	Percentage of holding
	Feedback Infra Private Limited (Formerly Feedback Infrastructure Services Private Limited)	3,36,15,994	100%	2,76,59,994	100%
	Vinayak Chatterjee jointly with Feedback Infra Private Limited	1*		1*	
	Mr. R.S. Ramasubramaniam jointly with Feedback Infra Private Limited	1*		1*	
	Mr. P. Ramesh jointly with Feedback Infra Private Limited	1*		1*	
	Mr. Parvesh Minocha jointly with Feedback Infra Private Limited	1*		1*	
	Mrs. Rumjhum Chatterjee jointly with Feedback Infra Private Limited	1*		1*	
	Mr. Devtosh Chaturvedi jointly with Feedback Infra Private Limited	1*		1*	
	Total	3,36,16,000	100%	2,76,60,000	100%

*Beneficial interest owned by Feedback Infra Private Limited

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,151.55	12,200	1,433.07	10,835.43

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Bonds/debentures [Member]		Debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	4,000	0	4,000

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Non-convertible debentures others [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	4,000	15,137.14	8,200

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,137.14	8,200	(A) 15,137.14	(B) 8,200

Footnotes

(A) Term loan from banks- Rs. 17,411.60 Less: amount disclosed under the head "Other Financial Liabilities (current) (refer note no. 20)- Rs. 2,274.46

(B) Term loan from banks- Rs. 9,600.00 Less: amount disclosed under the head "Other Financial Liabilities (current) (refer note no. 20)- Rs. 1,400.00

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,433.07	10,835.43	(A) 1,433.07	(B) 10,835.43

Footnotes

(A) From related parties- Rs. 1,615.33 Less: Processing fees pending amortisation- Rs. 182.26

(B) From related parties- Rs. 10,941.34 Less: Processing fees pending amortisation- Rs. 105.91

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14.41	0	(A) 14.41	0

Footnotes

(A) Vehicle Loan from UCO Bank

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	12,988.87	7,238.33	1,850	5,000

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,228.89	1,852.26	1,850	0

Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]		Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,000	1,594.13	2,228.89	258.13

Classification of borrowings [Table]

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from others [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,850	0	0	5,000

Classification of borrowings [Table]

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	5,000	9,759.98	5,386.07

Classification of borrowings [Table]

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2020	31/03/2019
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 9,759.98	(B) 5,386.07

Footnotes

(A) Bank overdraft / cash credit

(B) Bank overdraft / cash credit

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Details of bonds or debentures [Axis]	Details Of Bonds Or Debentures 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.05%	0.05%
Particulars of redemption or conversion	NA	NA
Nominal value per bond or debenture	[pure] 0	[pure] 0
Number of bonds or debentures	[pure] 0	[pure] 0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (43) [See below]

Textual information (43)

Disclosure of notes on borrowings explanatory [Text Block]

18	Borrowings (current)		
	Short term loan (unsecured):		
	Working capital demand loan from others	1,850.00	-
	Term loan from related parties	-	5,000.00
	Loans repayable on demand (secured):		
	Working capital demand loan from banks	1,000.00	1,594.13
	Bank overdraft / cash credit	9,759.98	5,386.07
	Working capital demand loan from others	2,228.89	258.13
	Total	14,838.87	12,238.33

The requisite particulars in respect of above borrowings are as under:

(a) These borrowings are secured by first pari-passu charge by way of hypothecation on the current assets, movable fixed assets of the company both present and future, pledge of equity shares of Feedback Infra Private Limited, pari-passu pledge of equity shares of the Company, Corporate Guarantee of Feedback Infra Private Limited and Mission Holdings Private Limited and personal guarantee of directors.

(b) The interest rate for these borrowings varies from 1 year MCLR + 1.45% per annum to 1 year MCLR + 2.6% per annum.

(c) Term Loan given by Feedback Infra Private Limited at an interest rate of 15% (p.a)

d) The Company has been complying with most of the debt covenants in the past. Due to covid-19 pandemic & economic/business situation, the Company may not be able to comply with some debt covenants. In light of the pandemic the Company does not anticipate any material impact on account of this, including taking action as permitted under the regulatory framework to manage the impact of the COVID- 19 pandemic

e)The Company has availed moratorium in accordance with the prescribed regulations issued by RBI.

	Particulars	As at 31 March 2020	As at 31 March 2019
15	Borrowings (Non- current)		
	Secured debentures - at amortised cost		
	Non convertible debentures	-	4,000.00
		-	4,000.00
	Secured term loans- at amortised Cost		
	Term loan from banks	17,411.60	9,600.00

	Vehicle Loan from UCO Bank	14.41	-
		17,426.01	9,600.00
	Unsecured term loans- at amortised Cost		
	From related parties	1,615.33	10,941.34
		1,615.33	10,941.34
	Less: Processing fees pending amortisation	182.26	105.91
	Less: amount disclosed under the head "Other Financial Liabilities (current) (refer note no. 20)	2,274.46	1,400.00
	Total	16,584.62	23,035.43

The requisite particulars in respect of above borrowings are as under:

(a) These borrowings are secured by first pari-passu charge by way of hypothecation on the current assets, movable fixed assets of the company both present and future, pledge of equity shares of Feedback Infra Private Limited, pari-passu pledge of equity shares of the Company, Corporate Guarantee of Feedback Infra Private Limited and Mission Holdings Private Limited and personal guarantee of directors.

b) Vehicle Loan (i.e. car) Loan has been obtained from Udo Bank during the year to be repaid within 84 Equal monthly Instalments (EMI) . Interest for this borrowing is MCLR 8.65 % + 0.4% per annum . The same Vehicle (car) has been hypothecated to the Bank as a primary security.

(b) The interest rate for these borrowings varies from 1 year MCLR + 0.5% per annum to 1 year MCLR + 2.6% per annum.

(c) These borrowings are repayable in monthly, quarterly or annual instalments.

(d) Term Loan given by Feedback Infra Private Limited at an interest rate of 15% (p.a)

e) The Company has been complying with most of the debt covenants in the past. Due to covid-19 pandemic & economic/business situation, the Company may not be able to comply with some debt covenants. In light of the pandemic the Company does not anticipate any material impact on account of this, including taking action as permitted under the regulatory framework to manage the impact of the COVID- 19 pandemic

f)The Company has availed moratorium in accordance with the prescribed regulations issued by RBI.

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	11,048.33	0		11,048.33
Deferred tax liabilities	0	391.62		0
Net deferred tax liability (assets)	-11,048.33	391.62	184.65	-11,048.33
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-11,439.95	206.97		-11,439.95
Total increase (decrease) in deferred tax liability (assets)	-11,439.95	206.97		-11,439.95
Deferred tax liability (assets) at end of period	-11,048.33	391.62	184.65	-11,048.33
Description of other temporary differences	Deferred tax assets (net)	Deferred tax liabilities (net)		Deferred tax assets (net)

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0		11,048.33	0
Deferred tax liabilities	391.62		0	391.62
Net deferred tax liability (assets)	391.62	184.65	-11,048.33	391.62
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)	206.97		-11,439.95	206.97
Total increase (decrease) in deferred tax liability (assets)	206.97		-11,439.95	206.97
Deferred tax liability (assets) at end of period	391.62	184.65	-11,048.33	391.62
Description of other temporary differences	Deferred tax liabilities (net)		Deferred tax Assets (net)	Deferred tax liabilities (net)

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		11,048.33	0	
Deferred tax liabilities		0	391.62	
Net deferred tax liability (assets)	184.65	-11,048.33	391.62	184.65
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)		-11,439.95	206.97	
Total increase (decrease) in deferred tax liability (assets)		-11,439.95	206.97	
Deferred tax liability (assets) at end of period	184.65	-11,048.33	391.62	184.65
Description of other temporary differences		Deferred tax Assets (net)	Deferred tax liabilities (net)	

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of income tax [TextBlock]	Textual information (44) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	0	298.33	
Total current tax expense (income) and adjustments for current tax of prior periods	0	298.33	
Adjustments for deferred tax of prior periods	-11,443.45	191.09	
Total tax expense (income)	-11,443.45	489.42	
Income tax relating to components of other comprehensive income [Abstract]			
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	3.5	15.89	
Total aggregated income tax relating to components of other comprehensive income	3.5	15.89	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	11,048.33	0	
Deferred tax liabilities	0	391.62	
Net deferred tax liability (assets)	-11,048.33	391.62	184.65
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-11,439.95	206.97	
Total increase (decrease) in deferred tax liability (assets)	-11,439.95	206.97	
Deferred tax liability (assets) at end of period	-11,048.33	391.62	184.65
Description of other temporary differences	Deferred tax assets (net)	Deferred tax liabilities (net)	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Other tax effects for reconciliation between accounting profit and tax expense (income)	-11,443.45	489.42	
Total tax expense (income)	-11,443.45	489.42	

Textual information (44)

Disclosure of income tax [Text Block]

35.	Income tax						
(i)	Income tax expense in the statement of profit and loss comprises:						
	Particulars					For the year ended 31 March 2020	For the year ended 31 March 2019
	Current tax					-	298.33
	Deferred tax					(11,443.45)	191.09
	Total income tax expense					(11,443.45)	489.42
(ii)	Income tax recognized in other comprehensive income						
	Particulars	For the year ended 31 March 2020			For the year ended 31 March 2019		
		Before tax	Tax (expense)/ benefit	Net of tax	Before tax	Tax (expense)/ benefit	Net of tax
	Remeasurement of defined benefit plans	10.03	(3.50)	6.52	45.46	(15.89)	29.57
		10.03	(3.50)	6.52	45.46	(15.89)	29.57
(iii)	The income tax expense for the year can be reconciled to the accounting profit as follows:						
	Particulars					For the year ended 31 March 2020	For the year ended 31 March 2019
	Profit before tax					(34,368.34)	1,313.83
	Corporate tax rate under Indian tax law					33.384%	34.944%
	Income tax expense calculated tax rate						

	under Indian tax law					(11,638.82)	459.11
	Tax effect of:						
	Non-deductible expenses					47.63	13.18
	Others					147.73	17.13
	Tax Expense					(11,443.45)	489.42
						0.00	0.00
(b)	The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities are as follows:						
	Particulars		Opening Balance	Recognised in profit or loss	Recognised in OCI	Adjusted through retained earning	Closing Balance
	2018-19						
	Deferred tax assets						
	Provision for expense disallowed under 43B of Income Tax Act'1961		81.01	13.06	(15.89)	-	78.18
	Brought forward unabsorbed losses		765.65	(1,229.10)	-	-	(463.45)
	Brought forward unabsorbed depreciation		1,078.76	483.85			1,562.61
	MAT credit entitlement		480.71	298.25			778.96
	Others		17.58	(17.58)	-	-	-
			2,423.71	(451.52)	(15.89)	-	1,956.30
	Deferred tax liabilities						
	Property, plant and equipment including CWIP		2,556.84	(245.93)	-		2,310.91
	Preliminary Expenses			-			-
	Measurement of loan at amortised Cost		51.51	(14.50)	-	-	37.01
			2,608.35	(260.43)	-	-	2,347.92

	Net Deferred tax liabilities/(assets)		184.64	191.09	15.89	-	391.62
	2019-20		Opening Balance	Recognised in profit or loss	Recognised in OCI	Adjusted through retained earning	Closing Balance
	Deferred tax assets						
	Property, plant and equipment including CWIP		-	112.63			112.63
	Provision for expense disallowed under 43B of Income Tax Act'1961		78.18	0.68	(3.50)	-	75.36
	Brought forward unabsorbed losses		(463.45)	8,607.67	-	-	8,144.22
	Brought forward unabsorbed depreciation		1,562.61	314.80			1,877.41
	MAT credit entitlement		778.96	-	-	-	778.96
	Lease liability		-	202.86	-	-	202.86
	Others		-	102.10			102.10
			1,956.30	9,340.74	(3.50)	-	11,293.54
	Deferred tax liabilities						
	Property, plant and equipment including CWIP		2,310.91	(2,310.91)	-	-	-
	Right to use Assets		-	184.36			184.36
	Measurement of loan at amortised Cost		37.01	23.84	-	-	60.85
			2,347.92	(2,102.71)	-	-	245.21
	Deferred tax Assets (Net)		(391.62)	11,443.45	(3.50)	-	11,048.33

Note: Deferred tax assets and deferred tax liabilities have been offset as they are governed by the same taxation laws under same Tax Jurisdiction.

The Company has recognised deferred tax assets (net) of Rs 11,048.33 lakhs (refer Note 17) which includes Rs. 8,144.22 lakhs relating to unused tax losses, Rs. 1,877.41 lakhs relating to unabsorbed depreciation and Rs. 778.96 lakhs relating to unused tax credits, that is recognised and considered to be able to be offset against the company's taxable profits expected to arise in the future financial years. The management has prepared business projections and profitability estimates based on its existing contracts/ projected business pipeline

contracts. These projections are approved by the Board of Directors covering a five-year period. Since most of these contracts are long term/ annuity contracts that give revenue and profitability prediction for a foreseeable future period, the management is of the opinion that the Company would be able to generate sufficient future taxable income and recover unused tax losses and unused tax credits. Based on current management estimates, the management would be able to utilise deferred tax assets within next 5 to 6 years.

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

Unless otherwise specified, all monetary values are in Lakhs of INR

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

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

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[401100] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	166.78	140.83	4.13	3.06
Provision leave encashment	52.96	75.14	1.87	4.71
Total provisions for employee benefits	219.74	215.97	6	7.77
CSR expenditure provision	0	0	0	0
Total provisions	219.74	215.97	6	7.77

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]			Unsecured considered good [Member]
	31/03/2020	31/03/2019	01/04/2018	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	10,627.51	20,500.92	0	10,627.51
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	10,627.51	20,500.92	0	10,627.51
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors				0
Trade receivables due by other officers				0
Total trade receivables due by directors, other officers or others				0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner				0
Total trade receivables due by firms or companies in which any director is partner or director				0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]	Current [Member]		
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Classification of assets based on security [Member]		Unsecured considered good [Member]
	31/03/2019	31/03/2020	31/03/2019	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	20,500.92	10,627.51	20,500.92	10,627.51
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	20,500.92	10,627.51	20,500.92	10,627.51
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0			0
Trade receivables due by other officers	0			0
Total trade receivables due by directors, other officers or others	0			0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0			0
Total trade receivables due by firms or companies in which any director is partner or director	0			0

Subclassification of trade receivables [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of notes on trade receivables [Abstract]	
Subclassification of trade receivables [Abstract]	
Subclassification of trade receivables [Line items]	
Breakup of trade receivables [Abstract]	
Trade receivables, gross	20,500.92
Allowance for bad and doubtful debts	0
Total trade receivables	20,500.92
Details of trade receivables due by directors, other officers or others [Abstract]	
Trade receivables due by directors	0
Trade receivables due by other officers	0
Total trade receivables due by directors, other officers or others	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]	
Trade receivables due by firms in which any director is partner	0
Total trade receivables due by firms or companies in which any director is partner or director	0

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Capital advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	420.96	380.31	125.33	316.48
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current financial liabilities others [Axis]	Other Noncurrent Financial Liabilities Others 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	449.44	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	NA
Other non-current financial liabilities, others	449.44	0

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of other non-current financial assets others [Axis]	Other Non Current Financial Assets Others 1		Other Non Current Financial Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	324.04	778.64	65.28	58.04
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Deposits with banks having original maturity more than 12 months (Refer note 9) *	Deposits with banks having original maturity more than 12 months (Refer note 9) *	Security deposits	Security deposits
Other non-current financial assets, others	324.04	778.64	65.28	58.04

Other non-current financial assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of other non-current financial assets others [Axis]	Other Non Current Financial Assets Others 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	1,384.58	889.31
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Retention money	Retention money
Other non-current financial assets, others	1,384.58	889.31

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

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

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	Other Current Financial Liabilities Others 1		Other Current Financial Liabilities Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	113.64	77.05	158.21	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payables against capital goods	Payables against capital goods	Lease liabilities	NA
Other current financial liabilities, others	113.64	77.05	158.21	0

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	Other Current Financial Assets Others 1		Other Current Financial Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	115.39	140.36	2,096.84	2,759.07
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on deposits with Banks	Interest accrued on deposits with Banks	Advances recoverable from Customers	Advances recoverable from Customers
Other current financial assets others	115.39	140.36	2,096.84	2,759.07

Other current financial assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	Other Current Financial Assets Others 3		Other Current Financial Assets Others 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	17.23	90.07	298.42	6.44
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Advances to employees (including imprest balances)	Advances to employees (including imprest balances)	Insurance and other claim receivables	Insurance and other claim receivables
Other current financial assets others	17.23	90.07	298.42	6.44

Other current financial assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	Other Current Financial Assets Others 5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	159.62	159.62
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Retention money	Retention money
Other current financial assets others	159.62	159.62

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 1		Other Noncurrent Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	7.52	54.14	280.09	26.76
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Prepaid expenses	Prepaid expenses	Non-current Assets(net) Tax	Non-current Assets(net) Tax
Other non-current assets, others	7.52	54.14	280.09	26.76

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Loans given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	4.59	3.85
Allowance for bad and doubtful loans	0	0
Total loans	4.59	3.85
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current assets others [Axis]	Other Current Assets Others 1		Other Current Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	144.71	312.69	283.95	373.49
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Balances with government authorities	Balances with government authorities
Other current assets, others	144.71	312.69	283.95	373.49

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current assets others [Axis]	Other Current Assets Others 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	8,933.75	10,569.28
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Unbilled revenue	Unbilled revenue
Other current assets, others	8,933.75	10,569.28

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	31/03/2019	01/04/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (45) [See below]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (46) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (47) [See below]		
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (48) [See below]		
Total other non-current financial assets	1,773.9	1,725.99	0
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (49) [See below]		
Advances, non-current	0	0	
Total other non-current assets	287.61	80.9	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (50) [See below]		
Fixed deposits with banks	0	0	
Other balances with banks	533.66	70.33	8.9
Total balance with banks	533.66	70.33	8.9
Cash on hand	0.27	0.06	0.08
Total cash and cash equivalents	533.93	70.39	8.98
Bank balance other than cash and cash equivalents	1,619.49	574.57	
Total cash and bank balances	2,153.42	644.96	8.98
Balances held with banks to extent held as margin money	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Bank deposits with more than 12 months maturity	324.04	778.64	
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (51) [See below]		
Unbilled revenue	0	5,628.11	
Security deposits	138.56	12.87	
Total other current financial assets	2,826.06	8,796.54	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (52) [See below]		
Advances, current	546.29	696.79	
Total other current assets	9,908.7	11,952.25	0
Total other non-current financial liabilities	(A) 449.44	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (53) [See below]		
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (54) [See below]		
Current maturities of long-term debt	2,274.46	1,400	
Interest accrued on borrowings	201.48	4,656.35	
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	(B) 2,747.79	6,133.4	0
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (55) [See below]		
Taxes payable other tax	(C) 168.35	(D) 243.96	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	168.35	243.96	0
Total other current liabilities	168.35	243.96	0

Footnotes

(A) It includes Lease liabilities

(B) It includes Lease liabilities

(C) Statutory dues payable

(D) Statutory dues payable

Textual information (45)

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

21	Current tax liabilities (net)		
	Provision for tax (net)	-	79.69
	Total	-	79.69

19	Trade payables #		
	Total outstanding dues of micro and small enterprises	801.35	1,446.83
	Total outstanding dues of creditors other than micro and small enterprises	3,177.87	3,272.55
	Trade payable to related parties (Refer note 34)	2,850.26	0.95
	Total	6,829.48	4,720.33

*All trade payables are current.

Trade payables include the following dues to micro and small enterprises covered under “The Micro, Small and Medium Enterprises Development Act, 2006” (MSMED) to the extent such parties have been identified on the basis of intimation received from the “suppliers” regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.

Amount remaining unpaid to suppliers under MSMED (suppliers) as at the end of year		
- Principal amount	801.35	1,446.83
- Interest due thereon	38.80	14.71
Amount of payments made to suppliers beyond the appointed day during the year		
- Principal amount	-	-
- Interest actually paid under section 16 of MSMED	-	-
Amount of interest due and payable for delay in payment (which has been paid but beyond the appointed day during the year) but without adding interest under MSMED	-	-
Interest accrued and remaining unpaid at the end of the year		
- Interest accrued during the year	38.80	14.71
- Interest remaining unpaid as at the end of the year	38.80	14.71

- Interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid	-	-
Interest remaining disallowable as deductible expenditure under the Income-tax Act, 1961	38.80	14.71

17	Deferred tax balances		
	The balance comprises temporary differences attributable to the following:		
	Deferred tax liabilities on account of:		
	Property, plant and equipment including CWIP	-	2,310.91
	Right to use Assets	184.36	-
	Measurement of loan at amortised cost	60.85	37.01
	Total deferred tax liabilities	245.21	2,347.92
	Deferred tax assets on account of:		
	Property, plant and equipment including CWIP	112.63	-
	Provision for expense disallowed under 43B of Income Tax Act'1961	75.36	78.18
	Brought forward of losses	8,144.22	(463.45)
	Brought forward unabsorbed depreciation	1,877.41	1,562.61
	MAT credit entitlement	778.96	778.96
	Lease liability	202.86	-
	Others	102.10	-
	Total deferred tax assets	11,293.54	1,956.30
	Deferred tax liabilities (net)	-	391.62
	Deferred tax assets (net) (also refer note 35b)	11,048.33	-

Textual information (46)

Disclosure of notes on trade receivables explanatory [Text Block]

8	Trade receivables *				
	Trade receivables considered good - Unsecured	10,627.51		21,870.92	
	Less: Pass through liabilities	-	10,627.51	1,465.08	20,405.84
	Trade receivables which have significant increase in credit risk	400.92		190.16	
	Trade receivables - Credit impaired (cumulative)	25,643.93		6,300.24	
	Less: Allowance for expected credit loss/Doubtful debts written off	26,044.85	-	6,395.32	95.08
	Total		10,627.51		20,500.92

*Refer notes 37, 45 and 46

Trade receivables are non-interest bearing.

No trade or other receivables are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member (except as per Note 34).

Textual information (47)

Disclosure of notes on loans explanatory [Text Block]

10	Loans (current)		
	Loans receivable considered good - Unsecured		
	Loan to employees	4.59	3.85
	Total	4.59	3.85

Textual information (48)

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

	Particulars	As at 31 March 2020	As at 31 March 2019
5	Other financial assets (non- current)		
	Deposits with banks having original maturity more than 12 months (Refer note 9) *		778.64
	Security deposits		58.04
	Retention money		889.31
	Total		1,725.99

* These fixed deposits are earmarked against various bank guarantees given by the Company and so have restriction on usage.

Textual information (49)

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

7	Other assets (non- current)		
	Prepaid expenses	7.52	54.14
		7.52	54.14

Textual information (50)

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

9a	Cash and cash equivalents and other bank balances		
	Cash and cash equivalents		
	Balances with Banks		
	- in current accounts	533.66	70.33
	Cash in hand	0.27	0.06
		533.93	70.39
9b	Other Bank balances*		
	Deposits with banks having original maturity between 3 months to 12 months	1,619.49	574.57
	Deposits with banks having original maturity more than 12 months	324.04	778.64
		1,943.53	1,353.21
	Less: Amount disclosed under other non-current financial assets (Refer note 5)	324.04	778.64
		1,619.49	574.57
	Total	2,153.42	644.96

* These fixed deposits are earmarked against various bank guarantees given by the Company and so have restriction on usage.

Textual information (51)

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

11	Other financial assets (current)				
	Interest accrued on deposits with Banks		115.39		140.36
	Advances recoverable from Customers		2,096.84		2,759.07
	Advances to employees (including imprest balances)		17.23		90.07
	Unbilled revenue	7,039.03		6,960.15	
	Less: Pass through Liabilities	-		1,332.04	
	Less: Written off *	7,039.03	-	-	5,628.11
	Insurance and other claim receivables		298.42		6.44
	Retention money		159.62		159.62
	Security deposits		138.56		12.87
	Total		2,826.06		8,796.54
	* Refer note 46				

Textual information (52)

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

12	Other assets (Current)		
	Prepaid expenses	144.71	312.69
	Capital advances	420.96	380.31
	Balances with government authorities	283.95	373.49
	Unbilled revenue	8,933.75	10,569.28
	Advance to vendors	125.33	316.48
	Total	9,908.70	11,952.25

Textual information (53)

Disclosure of notes on provisions explanatory [Text Block]

22	Provisions (current)		
	Provision for employee benefits:		
	Provision for gratuity (unfunded)	4.13	3.06
	Provision for leave encashment	1.87	4.71
	Total	6.00	7.77

16	Provisions (non- current)		
	Provision for employee benefits		
	Provision for gratuity (unfunded)	166.78	140.83
	Provision for leave encashment	52.96	75.14
	Total	219.74	215.97

Textual information (54)

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

20	Other financial liabilities (current)		
	Current maturities of long term borrowings	2,274.46	1,400.00
	Interest accrued but not due on borrowings	201.48	4,656.35
	Payables against capital goods	113.64	77.05
	Total	2,589.58	6,133.40

Textual information (55)

Disclosure of other current liabilities notes explanatory [Text Block]

23	Other liabilities (Current)		
	Statutory dues payable	168.35	243.96
	Total	168.35	243.96

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (56) [See below]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (57) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Other money for which company is contingently liable	5,451.61	4,503.82	
Total contingent liabilities	5,451.61	4,503.82	0
Classification of commitments [Abstract]			
Other commitments	414.94	2,522.21	
Total commitments	414.94	2,522.21	0
Nature of other commitments	Estimated Amount of Contracts remaining to be executed on capital account, others and not provided for (Net of advances)	Estimated Amount of Contracts remaining to be executed on capital account, others and not provided for (Net of advances)	
Total contingent liabilities and commitments	5,866.55	7,026.03	0
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit [Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	1,200.93	8,901.71	
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	69,544.35	32,565	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	

Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

Textual information (56)

Disclosure of additional balance sheet notes explanatory [Text Block]

40	Disclosure as per Ind AS 27 on 'Separate financial statements'
	The Company has no investment in subsidiary, joint venture and associate.

41	The Company has capitalised various expenses to property, plant and equipment, intangible assets, capital work-in-progress and intangible assets under development. Details are as under:		
	Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
	Salary and wages	-	147.59
	Legal and professional	-	5.00
	Interest to others	-	49.36
	Travelling and conveyance	10.28	19.28
		10.28	221.23

42	Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification or amendments which would have been applicable from April 1, 2020.
43	There have been no amounts which were required to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act and Rules made thereunder.

Textual information (57)

Description of estimates and critical accounting estimates explanatory [Text Block]

32	(a) Contingencies and Commitments (to the extent not provided for)		
	Particulars	As at 31 March 2020	As at 31 March 2019
	Contingent Liabilities		
	Contingent Liabilities not provided for in respect of outstanding bank guarantees	5,451.61	4,503.82
	Commitments		
	Estimated Amount of Contracts remaining to be executed on capital account, others and not provided for (Net of advances)	414.94	2,522.21
		5,866.54	7,026.03

(b) The Company has other commitments on account of contracts remaining to be executed which are entered into the normal course of business.

The Company has made provision as required under the applicable law or accounting Standards, for material foreseeable losses , if any, on long term contracts. There no derivative contracts

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

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (58) [See below]

Textual information (58)

Disclosure of revenue [Text Block]

Revenue recognition

Effective 1 April 2018, the Company adopted Ind AS 115 “Revenue from Contracts with Customers” using the cumulative catch-up transition method, applied to contracts that were not completed as at 1 April 2018. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. The following is a summary of new and/or revised significant accounting policies related to revenue recognition. Refer note 1 (vi), Significant accounting policies, in the companies March’ 18 financial statements for the policies in effect for revenue prior to 1 April 2018. The effect on adoption of Ind AS 115 was insignificant.

Company’s revenue arises from the following:

Revenue from operations:

Sale of Energy

Revenue from sale of power is accounted on accrual basis and is recognized on the basis of billing to customers when no significant uncertainty as to the measurability or collectability exists and includes unbilled revenue on the basis of each unit of electricity delivered at predetermined rate. The sale of electricity is as per tariff fixed by respective State Electricity Regulatory Committees (SERC) of the operating states.

Network rollout implementation (Fixed-price development contracts)

Revenues from fixed-price contracts, including network rollout implementation, where the performance obligations are satisfied over time, are recognized using the “percentage-of-completion” method. Percentage of completion is determined based on project labour costs and material cost incurred to date as a percentage of total estimated project labour costs and material costs required to complete the project. The cost expended (or input) method has been used to measure progress towards completion as there is a direct relationship between input and productivity. If the Company is not able to reasonably measure the progress of completion, revenue is recognized only to the extent of costs incurred for which recoverability is probable.

Other operating income

Revenue from meter rent - Revenue is recognised in accordance with the Agreements on time proportion basis from the month following the month of installation of meters and in compliance to the Regulatory Tariff order and supply code.

Export of technical services - Revenue from service contracts priced on a time basis is recognised when services are rendered and related costs are incurred.

Allied services - Revenue on software product licenses where the customer obtains a “right to use” are recognized when the customer obtains control of the specified asset usually on delivery of the software license to the customer.

To recognize revenues, we apply the following five step approach:

- a. identify the contract with a customer
- b. identify the performance obligations in the contract
- c. determine the transaction price
- d. allocate the transaction price to the performance obligations in the contract, and
- e. recognize revenues when a performance obligation is satisfied

At contract inception, the Company assesses its promise to transfer products or services to a customer to identify separate performance obligations. The Company applies judgement to determine whether each product or services promised to a customer are capable of being distinct, and are distinct in the context of the contract, if not, the promised product or services are combined and accounted as a single performance obligation. The Company allocates the arrangement consideration to separately identifiable performance obligation based on their relative stand-alone selling price or residual method. Stand-alone selling prices are determined based on sale prices for the components when it is regularly sold separately.

The Company accounts for variable considerations like rebates to customers as reduction of revenue on a systematic and rational basis over the period of the contract. The Company estimates an amount of such variable consideration using expected value method or the single most likely amount in a range of possible consideration depending on which method better predicts the amount of consideration to which we may be entitled.

The Company assesses the timing of the transfer of goods or services to the customer as compared to the timing of payments to determine whether a significant financing component exists. As a practical expedient, the Company does not assess the existence of a significant financing component when the difference between payment and transfer of deliverables is a year or less. If the difference in timing arises for reasons other than the provision of finance to either the customer or us, no financing component is deemed to exist.

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Trade Receivables and Contract Balances

The Company classifies the right to consideration in exchange for deliverables as either a receivable or as an unbilled revenue (contract assets). Revenues in excess of invoicing are classified as unbilled revenue (contract assets) while invoicing in excess of revenues are classified as unearned revenue (contract liability). Trade receivable and unbilled revenue are presented net of impairment in the Balance Sheet.

Revenue recognition for fixed price development contracts is based on percentage of completion method. Invoicing to the clients is based on milestones as defined in the contract. This would result in the timing of revenue recognition being different from the timing of billing the customers. Contract Assets (Unbilled revenue) for fixed price development contracts is classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones. All other Contract Assets (Unbilled revenue) is classified as financial asset.

Performance obligations and remaining performance obligations

The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as of the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue. Applying the practical expedient as given in Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures for contracts where the performance obligation is part of a contract that has an original expected duration of one year or less.

i) Other Income

- Interest income is recognized, when no significant uncertainty as to measurability or collectability exists, on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

- For debt instruments measured at amortized cost, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability. When calculating the EIR, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

ii) Energy purchase cost

The Energy cost is determined and accounted for in accordance with the Distribution Franchisee Agreement (DFA) executed between the Company and Central Electricity Supply Utility of Odisha (CESU). Energy purchase cost comprises of cost of units of electricity received in the franchise areas of the Company, at rates determined by CESU and CESU's share (as mentioned in DFA) of the amount collected (including expected collection) from consumers in excess of energy purchase cost (including expected energy cost) for the estimated period of collection from consumers.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Record 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	170.91	143.89
Net surplus (deficit) in plan	-170.91	-143.89
Actuarial assumption of discount rates	6.75%	7.66%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Record 1		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	44.29	37.75	
Interest expense (income), net defined benefit liability (assets)	11.02	11.21	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	10.03	45.46	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	10.03	45.46	
Increase (decrease) through other changes, net defined benefit liability (assets)	-18.26	-3.41	
Total increase (decrease) in net defined benefit liability (assets)	27.02	0.09	
Net defined benefit liability (assets) at end of period	170.91	143.89	143.8

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (59) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (59)

Disclosure of employee benefits [Text Block]

33 Employee Benefits		
a) Defined Contribution plan:		
Particulars	For the year ended	For the year ended
	31 March 2020	31 March 2019
Amount recognised in the statement of profit and loss - contribution to provident and other funds	185.87	147.89

b) Defined benefit plan:

Gratuity plan:

The Company operates a gratuity plan which provides lump sum benefits linked to the qualifying salary and completed years of service with the Company at the time of separation. Every employee who has completed 5 years of continuous service is entitled to receive gratuity at the time of his retirement or separation from the organization whichever is earlier. However the condition of completion of 5 years of service is not applicable where separation is on account of disability or death of an employee. The gratuity benefit that is payable to any employee, is computed in accordance with the provisions of "The Payment of Gratuity Act, 1972".

The Gratuity Fund

The following table sets forth the status of the gratuity plan of the Company and the amounts recognised in the Balance Sheet, incidental expense during construction period (included under Capital Work In Progress) and statement of profit and loss.

Particulars	For the year ended	For the year ended
	31 March 2020	31 March 2019
Changes in the present value of defined benefit obligation		
Projected benefit obligation at the beginning of year	143.89	143.80
Included in profit and loss account/CWIP		
-Current service cost	44.29	37.75
-Interest cost	11.02	11.21
Included in other comprehensive income		
-(gains)/loss due to change in financial assumptions	(10.03)	(45.46)
Benefits paid	(18.26)	(3.41)
Projected benefit obligation at the end of the year	170.91	143.89
Particulars	As at	As at
	31 March 2020	31 March 2019

Present value of unfunded obligations		
Net liability	170.91	143.89
Amount in balance sheet		
Liability	170.91	143.89
Net liability is bifurcated as follows:		
Non current	166.78	140.83
Current	4.13	3.06
Net liability	170.91	143.89

Principal actuarial assumptions at the balance sheet date are as follows:

Economic assumptions:

The principal assumptions are the discount rate and salary escalation rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities and the salary growth rate takes account of inflation, seniority, promotion and other relevant factors on long term basis. The company used Projected Unit Credit method for computation of liability. The assumptions used are summarized in the following table:

	Assumptions as at	Assumptions as at
	31 March 2020	31 March 2019
Discount rate (p.a)	6.75	7.66
Salary growth rate (p.a.)	3.00	5.00
Demographic assumptions:		
	Assumptions as at	Assumptions as at
	31 March 2020	31 March 2019
Retirement age	60 years	60 years
Mortality table	Indian Assured Lives Mortality (2006-08)	Indian Assured Lives Mortality (2006-08)
Employee turnover	up to 30 years- 3%	up to 30 years- 3%
	31 - 44 years- 2%	31 - 44 years- 2%
	Above 44 years 1%	Above 44 years- 1%

Sensitivity analysis:

The key actuarial assumption to which the benefit obligation results are particularly sensitive to discount rate and future salary escalation

rate. The following table summarizes the impact on the reported defined benefit obligation at the end of the reporting period arising on account of an increase or decrease in the reported assumption by 50 basis points.

Particulars	Gratuity Liability	
	Discount rate	Salary escalation rate
31 March 2020		
Increase (decrease) on plus 50 bps	(11.35)	(12.92)
Increase (decrease) on minus 50 bps	12.51	11.80
31 March 2019		
Increase (decrease) on plus 50 bps	(10.56)	(10.56)
Increase (decrease) on minus 50 bps	11.73	11.73

Although the analysis does not take account of the full distribution of cash flows expected under the plan, it does provide an approximation of the sensitivity of the assumptions shown.

These sensitivities have been calculated to show the movement in defined benefit obligation in isolation and assuming there are no other changes in market conditions at the reporting date.

Expected maturity analysis:

The expected maturity analysis of defined benefit obligation is as follows:

Gratuity liability:

Particulars	As at 31 March 2020	As at 31 March 2019
Less than 1 year	4.13	3.06
1-2 years	2.62	2.01
2-3 years	2.77	2.13
3-4 years	3.09	2.34
4-5 years	3.33	2.36
5-6 years	5.26	2.64
6 years onward	149.70	129.31

The weighted average duration to the payment of defined benefit obligation is 20.90 years (31 March 2019 20.90 years).

Risk Analysis:
The above defined benefit plan expose the Company the following risks:
Interest rate risk
The defined benefit obligation calculated uses a discount rate based on government bonds. If bond yields fall, the defined benefit obligation will tend to increase.
Salary inflation risk

Higher than expected increases in salary will increase the defined benefit obligation.

Demographic risk

This is the risk of variability of results due to unsystematic nature of decrements that include mortality, withdrawal, disability and retirement. The effect of these decrements on the defined benefit obligation is not straight forward and depends upon the combination of salary increase, discount rate and vesting criteria. It is important not to overstate withdrawals because in the financial analysis the retirement benefit of a short career employee typically costs less per year as compared to a long service employee.

Compensated absences

The obligation of compensated absence in respect of the employees of the Company works out to Rs.54.83 lakhs as at 31 March 2020, (31 March 2019 Rs. 79.85 lakhs).

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[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 Lakhs of INR

Key managerial personnels and directors [Axis]	Key Managerial Personnels And Directors 1	Key Managerial Personnels And Directors 2	Key Managerial Personnels And Directors 3	Key Managerial Personnels And Directors 4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	VINAYAK CHATTERJEE	RAYAPROLU SAMBAMOORTH RAMASUBRAMANIAM	RUMJHUM CHATTERJEE	NARENDRA NATH MISRA
Director identification number of key managerial personnel or director	00008933	00008937	00283824	00575501
Date of birth of key managerial personnel or director	30/08/1959	07/03/1956	08/08/1960	29/10/1954
Designation of key managerial personnel or director	Director	Director	Director	Independent Director
Qualification of key managerial personnel or director	MBA	MBA	Graduate	B. Tech Electrical
Shares held by key managerial personnel or director	[shares] 1	[shares] 1	[shares] 1	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	4.5
Other commission key managerial personnel or director				3
Total key managerial personnel or director remuneration	0	0	0	7.5

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

Unless otherwise specified, all monetary values are in Lakhs of INR

Key managerial personnels and directors [Axis]	Key Managerial Personnels And Directors 5	Key Managerial Personnels And Directors 6	Key Managerial Personnels And Directors 7	Key Managerial Personnels And Directors 8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	RAMESH PUTHANKALAM	(A) DEVTOSH CHATURVEDI	PRINCE GUPTA	Lavneesh Bareja
Director identification number of key managerial personnel or director	02166684	06427761		
Permanent account number of key managerial personnel or director				CKOPB7017C
Date of birth of key managerial personnel or director	28/03/1966	10/08/1971	08/02/1986	22/04/1993
Designation of key managerial personnel or director	Director	Managing Director	CFO	Company Secretary
Qualification of key managerial personnel or director	Mechanical Engineer	B. Tech Electrical	CA & CS	CS
Shares held by key managerial personnel or director	[shares] 1	[shares] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	189.91	49	5.68
Gross salary to key managerial personnel or director	0	189.91	49	5.68
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	189.91	49	5.68

Footnotes

(A) resigned as the Managing Director of the Company on 06th March, 2020.

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Key managerial personnels and directors [Axis]	Key Managerial Personnels And Directors 9	Key Managerial Personnels And Directors 10
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	RABINDRA NATH NAYAK	VASUDEVA VENKATA LAXMI NARSIMHA RAO DECHIRAJU
Director identification number of key managerial personnel or director	02658070	00939956
Date of birth of key managerial personnel or director	23/09/1955	
Designation of key managerial personnel or director	Additional Director	Director
Qualification of key managerial personnel or director	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]		
Salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sitting fees key managerial personnel or director	4	3
Other commission key managerial personnel or director	0.75	3
Total key managerial personnel or director remuneration	4.75	6

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	175.88	0	731.97	0

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than five years [Member]	
	31/03/2020	31/03/2019
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	58.24	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Sublease payments recognised as expense	(A) 175.88	0
Total lease and sublease payments recognised as expense	175.88	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Footnotes

(A) Lease payments recognised during the year

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

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

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

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Miscellaneous other operating revenues [Axis]	Miscellaneous Other Operating Revenues 1		Miscellaneous Other Operating Revenues 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	996.12	981.86	742.96	920.97
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Export of technical services	Export of technical services	Meter rent and miscellaneous income	Meter rent and miscellaneous income
Miscellaneous other operating revenues	996.12	981.86	742.96	920.97

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (60) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (61) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	62,243.56	72,968.54
Other operating revenues	1,739.08	1,902.83
Other operating revenues	1,739.08	1,902.83
Total revenue from operations other than finance company	63,982.64	74,871.37
Total revenue from operations	63,982.64	74,871.37
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,739.08	1,902.83
Total other operating revenues	1,739.08	1,902.83
Total other operating revenues	1,739.08	1,902.83
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,739.08	1,902.83
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (62) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	130.77	96
Total interest income on current investments	130.77	96
Total interest income	130.77	96
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Total other income	130.77	96
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (63) [See below]	
Interest expense [Abstract]		
Interest expense borrowings	2,913.73	1,630.37
Other interest charges	(A) 3,299.2	(B) 2,874.83
Total interest expense	6,212.93	4,505.2
Other borrowing costs	329.65	411.44
Total finance costs	6,542.58	4,916.64
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (64) [See below]	
Salaries and wages	5,010.07	3,378.48
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	196.55
Total remuneration to directors	0	196.55
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	196.55
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	185.87	147.89
Total contribution to provident and other funds	185.87	147.89
Leave encashment expenses	60.34	54.61
Staff welfare expense	289.92	221
Other employee related expenses	0	10.44
Total employee benefit expense	5,546.2	4,008.97
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (65) [See below]	
Depreciation expense	(C) 1,007.31	(D) 786.77

Amortisation expense	1,379.65	1,353.36
Total depreciation, depletion and amortisation expense	2,386.96	2,140.13
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (66) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	200.88	238.81
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	35.54	35.46
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	14.9	26.69
Total rates and taxes excluding taxes on income	14.9	26.69
Subscriptions membership fees	30.12	11.17
Electricity expenses	25.19	17.36
Telephone postage	(E) 126.48	(F) 92.34
Printing stationery	191.31	71.56
Travelling conveyance	646.79	616.01
Legal professional charges	403.51	334.59
Vehicle running expenses	154.56	120.81
Directors sitting fees	0	0
Seminars conference expenses	12.6	3.39
Bank charges	7.4	3.52
Advertising promotional expenses	(G) 48.52	(H) 41.44
Cost repairs maintenance other assets	346.85	293.58
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	18	16
Total payments to auditor	18	16
CSR expenditure	9.1	13.76
Miscellaneous expenses	(I) 434.12	(J) 144.37
Total other expenses	2,705.87	2,080.86
Current tax [Abstract]		
Current tax pertaining to current year	0	298.33
Total current tax	0	298.33

Footnotes

(A) Interest to others- Rs. 3,204.41 Interest on statutory dues- Rs. 16.65 Finance Cost on lease obligation- Rs. 78.14

(B) Interest to others- Rs. 2,863.95 Interest on statutory dues- Rs. 10.88

(C) Depreciation of property, plant and equipment- Rs. 854.15 Depreciation on right to use assets- Rs. 153.16

(D) Depreciation of property, plant and equipment- Rs. 786.77

(E) Communication

(F) Communication

(G) Business promotion

(H) Business promotion

(I) Provision for doubtful debt- Rs. 305.84 Bad debts written off- Rs. 125.52 Miscellaneous expenses- Rs. 2.76

(J) Provision for doubtful debt- Rs. 141.58 Miscellaneous expenses- Rs. 2.79

Textual information (60)

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

26	Cost of material and services consumed		
	Cost of material consumed	986.36	11,138.14
	Operation and maintenance expenses	5,082.25	3,632.41
	TOTAL	6,068.61	14,770.55

Textual information (61)

Disclosure of notes on revenue from operations explanatory [Text Block]

	Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
24	Revenue from operations		
	Sale of energy	56,557.02	52,798.02
	Network rollout implementation	3,021.78	19,487.87
	Allied services (value addition through technology)	2,664.76	682.65
	Export of technical services	996.12	981.86
	Other operating income:		
	Meter rent and miscellaneous income	742.96	920.97
	TOTAL	63,982.64	74,871.37

The disclosure above presents disaggregated revenues from contracts with customers by contract-type. The Company believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of our revenues and cash flows are affected by industry, market and other economic factors.

The Company classifies the right to consideration in exchange for deliverables as either a receivable or as unbilled revenue.

A receivable is a right to consideration that is unconditional upon passage of time. Revenue for time and material contracts are recognised as related service are performed. Revenues in excess of billings is recorded as unbilled revenue and is classified as a financial asset for these cases as right to consideration is unconditional upon passage of time.

Revenue recognition for fixed price development contracts is based on percentage of completion method. Invoicing to the clients is based on milestones as defined in the contract. This would result in the timing of revenue recognition being different from the timing of billing the customers. Unbilled revenue for fixed price development contracts is classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones.

Invoicing in excess of earnings are classified as unearned revenue. Trade receivable and unbilled revenues are presented net of impairment in the Balance Sheet.

Performance obligations and remaining performance obligations

The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as of the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue. Applying the practical expedient as given in Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures for contracts where the revenue recognized corresponds directly with the value to the customer of the entity's performance completed to date, typically those contracts where revenue is equal to the invoicing to the customer. Remaining performance obligation estimates are subject to change and are affected by several factors, including terminations, changes in the scope of contracts, periodic revaluations, adjustment for revenue that has not materialized and adjustments for currency.

The aggregate value of performance obligations that are completely or partially unsatisfied as of March 31, 2019 other than those meeting the exclusion criteria mentioned above, is Rs. 6100 lakhs. This includes contracts that can be terminated for convenience without a substantive penalty since, based on current assessment, the occurrence of the same is expected to be remote.

Accordingly, the Company has adopted Ind AS 115, "Revenue with contract with customers" using the cumulative catch up transition method which is applied to contracts that were not completed as of April 1, 2018. The impact on account of applying the Ind AS 115 "Revenue with contract with customers" is insignificant.

Textual information (62)

Disclosure of notes on other income explanatory [Text Block]

25	Other income		
	Interest income from financial assets at amortised cost		
	Interest income from banks and others	130.77	96.00
	TOTAL	130.77	96.00

Textual information (63)

Disclosure of notes on finance cost explanatory [Text Block]

28	Finance costs		
	Interest expenses for financial liabilities measured at amortised cost		
	Interest to bank	2,913.73	1,630.37
	Interest to others	3,204.41	2,863.95
	Interest on statutory dues	16.65	10.88
	Finance Cost on lease obligation	78.14	-
	Other borrowing costs	329.65	411.44
	TOTAL	6,542.58	4,916.64
	(Also refer note 41)		

Textual information (64)

Disclosure of notes on employee benefit expense explanatory [Text Block]

27	Employee benefit expenses *		
	Salaries and wages	5,010.07	3,575.03
	Contribution to provident and other funds (Refer note 33)	185.87	147.89
	Staff welfare expenses	289.92	221.00
	Share based payments (Refer note 38)	-	10.44
	Gratuity & leave encashment expenses (Refer note 33)	60.34	54.61
	TOTAL	5,546.20	4,008.97
	* (Also refer note 41)		

Textual information (65)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

29	Depreciation and amortisation expenses		
	Depreciation of property, plant and equipment	854.15	786.77
	Amortisation of intangible assets	1,379.65	1,353.36
	Depreciation on right to use assets	153.16	-
	TOTAL	2,386.96	2,140.13

Textual information (66)

Disclosure of notes on other expenses explanatory [Text Block]

30	Other expenses		
	Repairs and maintenance	346.85	293.58
	Insurance	35.54	35.46
	Rent	200.88	238.81
	Vehicle running and maintenance	154.56	120.81
	Business promotion	48.52	41.44
	Rates and taxes	14.90	26.69
	Water and electricity	25.19	17.36
	Travelling and conveyance	646.79	616.01
	Printing and stationery	191.31	71.56
	Legal and professional	403.51	334.59
	Audit fees*	18.00	16.00
	Communication	126.48	92.34
	Provision for doubtful debt	305.84	141.58
	Bad debts written off	125.52	-
	Bank charges	7.40	3.52
	Corporate social responsibility	9.10	13.76
	Subscription and membership fees	30.12	11.17
	Conference and meeting	12.60	3.39
	Miscellaneous expenses	2.76	2.79
	TOTAL	2,705.87	2,080.86
* Payment to auditors (excluding indirect taxes)			
For statutory audit		18.00	14.00
For limited review		-	2.00
		18.00	16.00
(Also refer note 41)			

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	533.93	70.39	8.98
Cash and cash equivalents	533.93	70.39	8.98
Income taxes paid (refund), classified as operating activities	333.02	218.64	
Total income taxes paid (refund)	333.02	218.64	

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]	Textual information (67) [See below]	
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	3.5	15.89
Total aggregated income tax relating to components of other comprehensive income	3.5	15.89
Changes in inventories of finished goods	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-34,967.71	0
Total exceptional items	-34,967.71	0
Details of nature of exceptional items	Loss from Discontinued Contracts, Accelerated Depreciation	NA
Export sale manufactured goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	62,243.56	72,968.54
Total revenue from sale of services	62,243.56	72,968.54
Gross value of transaction with related parties	8,169.37	2,990.27
Bad debts of related parties	0	0

Textual information (67)

Additional information on profit and loss account explanatory [Text Block]

45	Details of debtors
	<p>(a) Amount recoverable from Central Electricity Supply Utility of Odisha (CESU) amounting to Rs 4,996.25 lakhs (previous year Rs. 4,407.67 lakhs) : The amount recoverable from CESU substantially relates to the Meter Rent and Miscellaneous charges billed to the Consumers as part of the monthly billing cycle. The meter rent gets paid to the Company through CESU, as soon as the same gets paid by the Consumer. In case of partial payment of the bill amount, there is an settlement sequence specified as per the tariff order approved by Odisha Electricity Regulatory Commission (OERC) and the amount of meter rent gets paid in accordance with the sequence specified therein. As per the agreement between the Company and CESU, the unrecovered meter rent is to be paid by CESU at the end of the term of agreement. The Company expects to recover the entire amount of meter rent from CESU in next Financial year.</p>
	<p>b) Amount recoverable from three utility bodies of Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited, Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Limited, Madhya Pradesh Poorva Kshetra Vidyut Vitran Company Limited amounting Rs. 611.68 lakhs (previous year 1,070.27 lakhs). The contract between the Company and utility bodies were terminated in the month of September 2018 under the convenience clause stipulated in the respective agreements signed with each of the utility bodies. The amount recoverable relates to the monthly management Fees, incentives and other dues of the Company. The actual claim of the Company is significantly higher, which is currently in discussion with the respective utility bodies. Subsequent to the year end the company has closed reconciliation with Madhya Pradesh Poorva Kshetra Vidyut Vitran Company Limited and realised Rs. 57 lakhs. Further based on conservative approach, the company has made provision applying reasonable judgement on the debtors and balance is good and recoverable as on March 31, 2020.</p>
	<p>c) Amount recoverable from Odisha Small industry Corporation Limited (OSIC), Govt of Odisha entity, amounting to Rs 1,437.55 lakhs (previous year Rs.1,437.55 lakhs): OSIC was awarded contracts for erection of electricity distribution lines and OSIC had sub-contracted certain work out of those contracts to the Company. The contract to OSIC was terminated by the other party (NTPC) and correspondingly the contract between OSIC & the Company was also terminated with that effect. The work was then given directly to the company, which is currently under execution. Further OSIC has confirmed the balance outstanding to the Company as at 31 March 2019 and 31st March 2020 as per their books of accounts. In this regard, Energy Secretary of the State had written letter (in Nov'19) to NTPC (CMD) for releasing the outstanding to OSIC. NTPC has then released certain amount to OSIC, which has then in-turn released payment of Rs. 566 lakhs to their consortium partner (FEDCO) subsequently in June & July 2020. The balance will be released in next 12 months and likely with the completion of the newly awarded contract.</p>
46	Exceptional Items (Loss from Discontinuing Contracts)
	<p>The Odisha Electricity Regulatory Commission has vide its Order dated 26th May,2020 vested the utility of CESU in TP Central Odisha Distribution Limited (TPCODL) with effect from 1st June,2020 ("Effective Date") subject to condition of sale and delivery of utility by CESU to TPCODL. Subsequently Distribution Franchisee Agreement of the Company with Central Electricity Supply Utility of Odisha (CESU) term is expired 30th June 2020.</p>
	Discontinued Distribution Franchisee Contracts in Odisha :
	<p>Exceptional Items : The Company had been awarded a Contract as a Distribution Franchisee (DF) by Central Electricity Supply Utility of Odisha (CESU) in 4 Divisions for a period of 5 years, which got completed in January,2018 (for 3 Divisions) and March,2018 (for 1 division) respectively. Thereafter the Company has been receiving multiple extensions from CESU for continuing its operations as DF on the original commercial terms and conditions. The last extension had been provided till 30th June,2020 and the contract has been discontinued thereafter. The losses incurred due to discontinued contracts after Balance Sheet date have been recognised as "Exceptional Items" in Profit & Loss account during the financial year 2019-20. The Exceptional Items comprise of the following:</p> <p>1) Accelerated Depreciation: The Company has applied accelerated depreciation on related Plant & equipment (Electricity distribution system and metering) and accordingly all the related assets of Rs 6,596.91 Lakhs have been depreciated.</p> <p>2) Energy Revenue Consumer Receivables and other Contract Discontinuation Related Costs: The Company has</p>

	de-recognized all the uncollected receivables of energy supply from discontinuing contracts (whether billed or unbilled) and other Contract Discontinuation Related Costs of Rs. 28,370.80 Lakhs as on 31st March 2020. Out of this approximately Rs 6241.97 Lakhs relates to Covid-19 pandemic lockdown declared by Central/State Government
	The adverse impact on Financial Statements has been accounted as "Exceptional items " in the Statement of Profit and Loss as under :

Description of the Exceptional Items	For the year ended 31 March 2020	For the year ended 31 March 2019
a) Accelerated Depreciation:		
(Electricity distribution system and metering)	6,596.91	-
b) Derecognition of Energy Revenue Consumer Receivables and other contract discontinuation related contract costs	28,370.80	-
		-
	34,967.71	-

47	COVID IMPACT
	<p>The spread of COVID-19 has severely impacted businesses around the globe. In many countries, including India, there has been severe disruption to regular business operations due to lockdowns, disruptions in transportation, travel restrictions, quarantines, social distancing and other emergency measures. The Management has made assessment of the impact of COVID-19 on its financial statements based on the internal and external information upto the date of approval of these financial statements.</p> <p>The Company has prepared its business projections on this basis and assessed its liquidity position for the next one year. Further, on the basis of evaluation based on the current estimates, the Company has recognized all the possible impacts due to COVID and concluded that no incremental material adjustments are required in the financial statements relating to recoverability and carrying values of its assets comprising property, plant and equipment, receivables, deferred tax asset and other current assets as at the balance sheet date. Further, the Management does not see any long term risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.</p> <p>Given the uncertainties associated with nature, condition and duration of COVID- 19, the impact assessment on the Company's financial statements will be continuously made and provided for as required</p>
48	<p>GOING CONCERN:</p> <p>The Company has incurred a loss (after tax) of Rs 22,924.87 lakhs in the current year as against a profit (after tax) of Rs 824.41 lakhs in the previous year. The loss in the current year is primarily due to the discontinuation of the Distribution Franchisee Contract in Odisha. While the Company had initiated its activities from the Distribution Franchisee project in Odisha, post consolidation of its operations the Company diversified into congruent areas and now has three primary verticals driving its business – Private Sector Participation (Distribution Franchisee), Network Rollout Implementation (Engineering Procurement and Construction) and Value Added Implementation (VAI) which involves Meter Reading and Bill Distribution related services, working in Nigeria as a Technical Services Partner and development and sale of Products .</p> <p>The Company has bagged long term contracts as a Distribution Franchisee in Meghalaya and Tripura respectively. Apart from existing operations, additional areas are expected to be tendered in these states as well as other Indian states in the near future. The Company has also been awarded orders in EPC (Transmission) in three states and is also executing value added implementation contracts in Madhya Pradesh, West Bengal and Chhattisgarh respectively.</p> <p>As per the current business plan approved by the Board of Directors, taking into consideration the current economic condition, the management believes that the funding requirements of the Company will be met through funds from operations and renewal of existing short term bank borrowings including taking action as permitted under the regulatory</p>

framework to manage the impact of the COVID - 19 pandemic. The Company has been delivering growth in revenue with improved operational efficiency in the past and expects growth in operations in the future post COVID 19 situation with continuous improvement in operational efficiency. In view of the above and support letter received from the holding company, the use of going concern assumption has been considered appropriate by the Board of Directors in preparation of the financial statements of the Company.

49	Revenue from contracts with customer		
		For the year ended 31 March 2020	For the year ended 31 March 2019
	Contract revenue recognised during the year	3021.78	19487.87
	Impairment loss recognised on receivable or contract assets	-	-
	Assets recognised from cost to contract		
	Advances received for contracts-in-progress	-	-
	Gross amount due from customers for contract work	3,320.69	4,543.31

50. The financial statements were approved by the Board of Directors and authorised for issue on 28th September 2020.

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	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

Disclosure of reportable segments [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Entity's reportable segments [Axis]	Reportable segments 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	Domestic	Domestic
Revenue primary reportable segment	63,982.64	74,871.37
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	63,982.64	74,871.37
Interest revenue expense reportable segment [Abstract]		
Interest income reportable segment	130.77	96
Interest expense reportable segment	0	0
Total interest income (expense) reportable segment	130.77	96
Profit (loss) reportable segment	-22,924.89	824.41
Assets reportable segment	43,045.22	55,968.21
Liabilities reportable segment	41,844.29	47,066.5

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]	Textual information (68) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (68)

Disclosure of entity's operating segments [Text Block]

39	Segment reporting
	<p>Based on the guiding principles laid down in Indian Accounting Standard (Ind AS) - 108 "Segment Reporting", the Chief Operating Decision Maker (CODM) evaluates the Company's performance from the perspective of below mentioned segment, which are also the Company's reportable segment under Ind AS 108:</p> <p>(a) Distribution of energy and related services (b) Network rollout implementation</p> <p>The Company operates in two principle geographical areas - Domestic and Overseas. However the overseas business is not a reportable segment in terms of revenue, profit, assets and liabilities.</p>

Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
Segment Revenue		
(a) Distribution of energy and related services		
- External sales	60,960.86	55,383.50
Total	60,960.86	55,383.50
(b) Network rollout implementation		
- External sales	3,021.78	19,487.87
Total	3,021.78	19,487.87
Total Segment revenue	63,982.64	74,871.37
Revenue from Operations	63,982.64	74,871.37
Add: Unallocable Income	-	-
Interest Income	130.77	96.00
Total Revenue	64,113.41	74,967.37
	-	-
Segment Profits		
Profit / (Loss) before interest and tax from each segment		
(a) Distribution of energy and related services	6,456.68	1,268.55

Less: Exceptional Items	34,967.71	-
Distribution of energy and related services (after exceptional items)	(28,511.03)	1,268.55
(b) Network rollout implementation	554.50	4,895.68
Total Segment results	(27,956.53)	6,164.23
Less: (i) Interest & Finance Charges	6,542.58	4,916.64
Add : (ii) Un-allocable income/(expenditure) net of unallocable expenditure/income	130.77	66.24
Profit before tax	(34,368.34)	1,313.83
Less: Provision for taxation	(11,443.45)	489.42
Profit after tax	(22,924.89)	824.41
	-	
Particulars	As at March 31, 2020	As at March 31, 2019
Segment assets and liabilities		
Segment Assets		
(a) Distribution of energy and related services	29,664.99	37,757.94
(b) Network rollout implementation	10,477.95	16,756.04
Total	40,142.94	54,513.98
Unallocable Assets	2,902.28	1,454.23
Total Assets	43,045.22	55,968.21
	-	-
Segment Liabilities		
(a) Distribution of energy and related services	3,311.51	2,347.49
(b) Network rollout implementation	1,389.00	2,920.25
Total	4,700.51	5,267.74
Unallocable Liabilities	37,143.78	41,798.76
Total Liabilities	41,844.29	47,066.50

	-	-
Segment Capital Employed (Segment assets less segment liabilities)	1,200.93	8,901.71
Capital Expenditure		
(a) Distribution of energy and related services	538.23	446.26
(b) Network rollout implementation	-	-
(c) Unallocated	613.50	82.35
Total	1,151.73	528.61
	-	0.00
Depreciation		
(a) Distribution of energy and related services	1,950.73	2,097.70
(b) Accelerated Depreciation due to Discontinued Contract	6,596.91	-
(c) Network rollout implementation	-	-
(d) Unallocated	436.23	42.43
Total	8,983.87	2,140.13

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Parent [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	Record 1		Record 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Feedback Infra Private Limited	Feedback Infra Private Limited	Devtosh Chaturvedi	Devtosh Chaturvedi
Country of incorporation or residence of related party	India	India	India	India
Permanent account number of related party			ABTPC1441R	ABTPC1441R
CIN of related party	U74899DL1990PTC040630	U74899DL1990PTC040630		
Description of nature of transactions with related party	Textual information (69) [See below]	Textual information (70) [See below]	Salary and other benefits, Salary Payable	Salary and other benefits, Salary Payable
Description of nature of related party relationship	Holding company	Holding company		
Related party transactions [Abstract]				
Purchases of goods related party transactions			0	0
Provision of guarantees or collateral by entity related party transactions	(A) 40,000.76	(B) 26,789.15		
Other related party transactions expense	(C) 5,339.59	(D) 2,733.18	189.91	196.55
Other related party transactions income	2,585.19	0		
Other related party transactions contribution made	(E) 15,217.58	0		
Other related party transactions contribution received	14,326.01	5,775.85		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(F) 4,465.59	(G) 20,513.23	7.62	9.6
Amounts receivable related party transactions	214.87	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	Long Term Borrowing (net)- Rs. 1,615.33 Share Capital including Securities Premium- Rs. 22,141.69	Short Term Borrowing (net)- Rs. 5,000.00 Long Term Borrowing (net)- Rs. 10,941.34 Share Capital including Securities Premium- Rs. 6,924.11		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Bank Guarantees- Rs. 10,346.35 Financial Guarantees- Rs. 29,654.41

(B) Bank Guarantees- Rs. 6,989.15 Financial Guarantees- Rs. 19,800.00

(C) Employee benefit expenses- Rs. 2,807.08 Operating Expenditure- Rs. 73.34 Interest expense- Rs. 2,459.17

(D) Employee benefit expenses- Rs. 714.91 Other borrowing costs (processing fees)- Rs. 12.90 Interest expense- Rs. 2,005.37

(E) Share Capital including Securities Premium

(F) Loan Payable- Rs. 1,615.33 Expenses Payable- Rs. 2,850.26

(G) Loan Payable- Rs. 15,941.34 Interest Payable- Rs. 4,571.89

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Record 2		Record 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Prince Gupta	Prince Gupta	Lavneesh Bareja	Lavneesh Bareja
Country of incorporation or residence of related party	India	India	India	India
Permanent account number of related party	AMHPG1032B	AMHPG1032B	CKOPB7017C	CKOPB7017C
Description of nature of transactions with related party	Salary and other benefits, Salary Payable	Salary and other benefits, Salary Payable	Salary and other benefits, Salary Payable	Salary and other benefits, Salary Payable
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	49	55.52	5.68	5.02
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	3.34	3.71	0.41	0.41
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]	Textual information (71) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (69)

Description of nature of transactions with related party

Employee benefit expenses, Operating Expenditure, Sale of allied services (Income), Interest expense, Borrowings (net), Share Capital including Securities Premium, Bank Guarantees, Financial Guarantees, Long Term Borrowing (net), Loan Payable, Expenses Payable, Share Capital including Securities Premium, Trade receivables considered good - Unsecured

Textual information (70)

Description of nature of transactions with related party

Employee benefit expenses, Other borrowing costs (processing fees), Interest expense, Borrowings (net), Bank Guarantees, Financial Guarantees, Short Term Borrowing (net), Long Term Borrowing (net), Loan Payable, Interest Payable, Share Capital including Securities Premium

Textual information (71)

Disclosure of related party [Text Block]

34	Related Party Disclosures		
(a)	List of related parties as per Ind AS 24		
S.No		Name of Related Party	Nature of Relationship
I	(i)	A person or a close member of that person's family of a reporting entity is a member of the Key Management Personnel of the reporting entity or of a parent of the reporting entity.	
		Vinayak Chatterjee	Chairman-Non-Executive
		R. S. Ramasubramaniam	Non Executive Director
		P. Ramesh	Vice Chairman - Non Executive
		Devtosh Chaturvedi (Ceased as Managing Director w.e.f. 6th March 2020)	Managing Director - Executive
		Prince Gupta	Chief Financial Officer
		Lavneesh Bareja	Company Secretary
II	(i)	The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others)	
		Feedback Infra Pvt Ltd	Holding Company
		Feedback Foundation Trust	Enterprise over which Key Management Personnel are able to exercise control or significant influence
		Feedback Ventures & Ghosh Bose Associates Private Limited (Formerly known as Bengal Feedback Ventures Private Limited)	Subsidiary of Feedback Infra Pvt Ltd
		Feedback Infrastructure Services Nepal Limited (Formerly known as Feedback Ventures Nepal Limited)	Subsidiary of Feedback Infra Pvt Ltd
		Feedback Highways Omt Private Limited (Formerly Known As Feedback Brisa Highways Omt Private Limited)	Subsidiary of Feedback Infra Pvt Ltd
		PT Feedback Infra, Indonesia	Subsidiary of Feedback Infra Pvt Ltd
		DC Infra	Subsidiary of Feedback Infra Pvt Ltd
			Controlled Entity - became

		India Infrastructure Initiative Trust	controlled entity on January 1, 2019
		Dubai Consultants, a Civil Company acquired through Partnership Firm w.e.f 9th October,2013	Subsidiary of Feedback Infra Pvt Ltd
	(ii)	One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member)	
		Mission Holdings Private Limited	Feedback Infra Pvt Ltd is an associate to the entity
		L & T Infrastructure Finance Company Limited	Feedback Infra Pvt Ltd is an associate to the entity
		Zenith Infra Investment Holdings PTE Limited	Feedback Infra Pvt Ltd is an associate to the entity

(b)	Transactions with Related Parties:			
	S. No.	Particulars	As at 31 March 2020	As at 31 March 2019
	1	Feedback Infra Private Limited (Holding Company)		
		Current year transactions :		
		Employee benefit expenses	2,807.08	714.91
		Other borrowing costs (processing fees)	-	12.90
		Operating Expenditure	73.34	-
		Sale of allied services (Income)	2,585.19	-
		Interest expense	2,459.17	2,005.37
		Borrowings (net)	14,326.01	5,775.85
		Share Capital including Securities Premium	15,217.58	-
		Closing Balances :		

		Bank Guarantees	10,346.35	6,989.15
		Financial Guarantees	29,654.41	19,800.00
(c)	Outstanding balances at year end:			
	Particulars		As at 31 March 2020	As at 31 March 2019
	Loans and Advances			
	Feedback Infra Private Limited (Holding Company)			
	Short Term Borrowing (net)		-	5,000.00
	Long Term Borrowing (net)		1,615.33	10,941.34
	Net Other Liabilities			
		Loan Payable	1,615.33	15,941.34
		Expenses Payable	2,850.26	-
		Interest Payable	-	4,571.89
		Share Capital including Securities Premium	22,141.69	6,924.11
		Trade receivables considered good - Unsecured	214.87	-
		Salary Payable		
		Devtoosh Chaturvedi	7.62	9.60
		Prince Gupta	3.34	3.71
		Lavneesh Bareja	0.41	0.41
(d)	Compensation of Key management personnel			
	The remuneration of director and other member of key management personnel during the year was as follows:			
	Particulars		As at 31 March 2020	As at 31 March 2019
	Short-term benefits (Salary)			
		Devtoosh		

		Chaturvedi (Salary and other benefits)	189.91	196.55
		Prince Gupta (Salary and other benefits)	49.00	55.52
		Lavneesh Bareja (Salary and other benefits)	5.68	5.02
	Post employment benefits		-	-
	Other long term benefits		-	-
	Share based payments		-	-
	Termination benefits		-	-
		TOTAL	244.58	257.09

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

Disclosure of contingent liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Contingent Liabilities not provided for in respect of outstanding bank guarantees	Contingent Liabilities not provided for in respect of outstanding bank guarantees	Contingent Liabilities not provided for in respect of outstanding bank guarantees	Contingent Liabilities not provided for in respect of outstanding bank guarantees
Estimated financial effect of contingent liabilities	5,451.61	4,503.82	5,451.61	4,503.82

Disclosure of contingent liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Other guarantees given [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Contingent Liabilities not provided for in respect of outstanding bank guarantees	Contingent Liabilities not provided for in respect of outstanding bank guarantees
Estimated financial effect of contingent liabilities	5,451.61	4,503.82

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of CSR spending [Axis]	Classification Of CSRSpending 1
	01/04/2019 to 31/03/2020
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Textual information (72) [See below]
Sector in which project is covered	Education
Name of state or union territory where projects or programs was undertaken	Odisha
Name of district where projects or programs was undertaken	Bhubaneswar
Budget amount outlay project or program wise	18.32
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	18.32
Total amount spent on projects or programs	18.32
Cumulative expenditure upto reporting period	18.32
Mode of amount spent	Directly by company

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2018-19	2017-18	2016-17
Profit before tax of financial year	1,313.83	164.29	904.24
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,327.71	183.05	904.24

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (73) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (74) [See below]
Average net profit for last three financial years	805
Prescribed CSR expenditure	16.1
Amount CSR to be spent for financial year	16.1
Amount CSR spent for financial year	9.1
Amount spent in local area	9.1
Amount unspent CSR	6.99

Textual information (72)

CSR project or activity identified

Education, Women Empowerment, Skill Building, Renewable Energy etc. as per the approved CSR policy in adopted villages i.e. 'Suando' and 'Bada Basanta' near Puri district and efforts have been made to develop them as "Smart Villages" as an ongoing project for 2-3 years.

Textual information (73)

Disclosure of corporate social responsibility explanatory [Text Block]

44	Details of Corporate Social Responsibility (CSR) Expenditure:		
	Particulars	As at 31 March 2020	As at 31 March 2019
	Gross amount required to be spent by the Company during the year	16.10	13.70
	Amount spent during the year	9.10	13.76

Textual information (74)

Details CSR policy [Text Block]

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

The main objective of the CSR policy of the Company is to lay guidelines to make CSR a key business process and involve all employees of the Company to work for improving the quality of life for chosen communities from time to time. It aims to meet the social responsibilities of the Company through activities and programs that are in line with the CSR activities outlined in the Act and act as a good Corporate Citizen, subscribing to the principles of Global Compact for implementation.

Under the CSR Policy, the Company has strived to work in the areas of Education, Women Empowerment, Skill Building and Renewable Energy. The Company has also adopted villages i.e. 'Suando' and 'Bada Basanta' near Puri district and efforts have been made to develop them as "Smart Villages" within a period of two to three years.

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Lakhs of INR

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

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Types of share-based payment arrangements [Axis]	Sharebased Payment Arrangements 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	NA	NA

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of share-based payment arrangements [TextBlock]	Textual information (75) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 0	[pure] 0	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 60,000	[pure] 60,000	[pure] 60,000

Textual information (75)

Disclosure of share-based payment arrangements [Text Block]

38. Share based payments

The Holding Company (Feedback Infra Private Limited) provides share-based payment schemes to the employees of Feedback Energy Distribution Company Ltd. The relevant details of the scheme are as follows:

On 28th June 2014, the Company's Shareholders approved Feedback Employee Stock Option Plan ("Plan") and Feedback Employee Stock Option Plan A 2014 ("Plan A") at their Extraordinary General Meeting. Both the Plans cover all Permanent Employees of the Feedback Infra Group. The Plan provides for issuance of 6,36,142 shares of Rs.10 each and Plan A provides for issuance of 225000 shares of Rs 10/- each. Both Plans are administered by the Executive Committee of the Company comprising of Board members. The stock options granted under the plans are categorised as Equity Settled. The maximum term of options granted under both the plans is 13 years. The options vest after 4 years from date of grant .

I. Option Movement during the year ended March 2020

	31 March 2020		31 March 2019	
Particulars	No. of options	Weighted average exercise price (in Rs.)	No. of options	Weighted average exercise price (in Rs.)
No. of Options Outstanding at the beginning of the year	60,000.00	237.00	60,000.00	237.00
Options Granted during the year	-	-	-	-
Options Forfeited / Surrendered during the year	-	-	-	-
Total number of shares arising as a result of exercise of options	-	-	-	-
Money realised by exercise of options (Rs. in lacs)	-	-	-	-
Number of options Outstanding at the end of the year	60,000.00	237.00	60,000.00	237.00
Number of Options exercisable at the end of the year	60,000.00	-	60,000.00	-

II. Weighted Average remaining contractual life

Range of Exercise Price	31 March 2020		31 March 2019	
	No. of options outstanding	Weighted average contractual life (years)	No. of options outstanding	Weighted average contractual life (years)
0-100	-	-	-	-
100-300	60,000.00	8.47	60,000.00	8.47
300-500	-	-	-	-

III. Weighted average Fair Value of Options granted during the year

Particulars	31 March 2020	31 March 2019
Exercise price is less than market price	-	-

IV. The weighted average market price of options exercised during both the year ended 31 March 2020 and 31 March 2019 is Nil.

V. Method and Assumptions used to estimate the fair value of options granted during the year ended:

The fair value has been calculated using the Black Scholes Option Pricing model.

The Assumptions used in the model are as follows:

Variables	31 March 2020	31 March 2019
	Weighted Average	
1. Risk Free Interest Rate	8.68%	8.68%
2. Expected Life(in years)	8.50	8.50
3. Expected Volatility	0%	0%
4. Dividend Yield	0.73%	0.73%
5. Exercise Price (in Rs.)	237	237
6.Price of the underlying share in market at the time of the option grant.(in Rs.	275	275

VI.	Assumptions:	31 March 2020	31 March 2019
	A) Stock Price-	275.00	275.00
	B) Volatility -	0%	0%
	C) Risk-free rate of return -	7.68%	7.68%
	D) Exercise Price -	237.00	237.00
	E) Time to Maturity -	8.50	8.50
	F) Expected divided yield -	0.73%	0.73%
VII.	Particulars	31 March 2020	31 March 2019
	Employee Option plan expense	10	10
	Total liability at the end of the period (recognised by holding company)	91	91

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]	Textual information (76) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -82.83	[INR/shares] 2.98
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -82.83	[INR/shares] 2.98
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -82.83	[INR/shares] 2.98
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -82.83	[INR/shares] 2.98
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-22,924.89	824.41
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-22,924.89	824.41
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 336.16	[shares] 276.6

Textual information (76)**Disclosure of earnings per share [Text Block]**

31	Earnings per share		
	a) Numerator:		
	Profit / (Loss) for the year attributable to equity holders (A)	(22,924.89)	824.41
	b) Denominator:		
	Number of equity shares of Rs. 10/- each at the beginning of the Year	276.60	276.60
	Number of equity shares of Rs. 10/- each at the end of the Year	336.16	276.60
	Weighted average number of equity shares of Rs. 10/- each for the purpose of basic and diluted earnings per share (B)	276.76	276.60
	Basic earnings per share and diluted earnings per share (Rs.) (A/B)	(82.83)	2.98
	Nominal value per share (in Rs.)	10.00	10.00

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Lakhs of INR

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