

FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	FEEDBACK ENERGY DISTRIBUTION COMPANY LIMITED	
Corporate identity number	U40300DL2012PLC244113	
Permanent account number of entity	AACCF0799E	
Address of registered office of company	311, 3rd Floor, Vardhaman Plaza, Pocket 7, Plot No. 6, Sector 12, Dwarka New Delhi DL 110078 IN	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	30/09/2022	
Period covered by financial statements	12 months	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	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]	1
	01/04/2021 to 31/03/2022
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	12,647.37
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	12,647.37

[700600] Disclosures - Directors report**Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table] ..(1)**

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

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]		
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]		
Company secretary qualification or observation or other remarks in secretarial audit report	<ul style="list-style-type: none"> The Company has defaulted in payment to its lenders and non-redemption of commercial papers. 	<ul style="list-style-type: none"> The Company has appointed Company Secretary after the period stipulated under the provisions of Section 203 of the Companies Act, 2013.
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (1) [See below]	Textual information (2) [See below]

Details of directors signing board report [Table] ..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Ramesh	Samarjit
Last name of director	Puthankalam	Mohanty
Designation of director	(A) Director	Director
Director identification number of director	02166684	09339562
Date of signing board report	30/09/2022	30/09/2022

Footnotes

(A) (Director & Chairman)

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table] ..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (3) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (4) [See below]

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]
	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (5) [See below]
Description of state of companies affair	Textual information (6) [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 losses during current financial year, the Directors are not recommending any dividend for the F.Y. 2021-22.
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 Earnings: Rs. 13.53 Lakhs Foreign Exchange Outgo: Rs. 18.11 Lakhs
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (8) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	T h e r e were no transactions to be reported under this head.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [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 (10) [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 (11) [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 (12) [See below]
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]

Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [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 (16) [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, 2022, the Company does not have any Subsidiary / Joint Venture / Associate Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (17) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
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 (18) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (19) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (20) [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)

Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report

The Company had defaulted in payment to its lenders and non-redemption of commercial papers issued to IIFCL Mutual Fund IDF Series-I ("IIFCL MF"). The company is in discussion with the lenders for the rescheduling and settlement of payment obligations.

Textual information (2)

Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report

The company had been looking for suitable profile for the position of Company Secretary and filled the position in accordance with the provisions of the Companies Act, 2013 which was delayed by 3 months.

Textual information (3)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

We have audited the financial statements of Feedback Energy Distribution Company Limited ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss including other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including 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, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the aforesaid financial statements do not give the information required by the Companies Act, 2013 ('the Act') in the manner so required and do not give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022, and loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Textual information (4)

Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

With regard to the comments of the statutory auditors on basis for adverse opinion of Audit Report, it is submitted that the Company has recognised deferred tax assets (net) of Rs. 16,538.35 lakhs (previous year Rs. 12,658.01 lakhs) relating to unused tax losses and unabsorbed depreciation, 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. 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 Company will be able to obtain approval of the lenders and would be able to generate sufficient future taxable income and recover unused tax losses and unabsorbed depreciation. Based on current management estimates, the Company would be able to utilise deferred tax assets within next 5 to 6 years. The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961 as introduced by the Taxation Laws (amendment Ordinance, 2019). Accordingly, the Company has recognised the tax provision for the year ended March 31, 2021 and remeasured the deferred tax assets basis the rates prescribed in that section. The full impact of this change has been recognised in the Statement of Profit and Loss and tax expense in the current period. Tax expense for the year ended March 31, 2021 include one-time net charge of Rs. 2,611.51 lakhs on account of re-measurement of deferred tax assets basis prevailing guidance and reversal of MAT Credit of Rs. 778.96 lakhs.

Textual information (5)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting this 9th Board Report on the affairs of the Company together with the audited financial statements for the financial year ended on 31st March, 2022.

1. FINANCIAL SUMMARY AND HIGHLIGHTS

The Financial performance of the Company during the year ended March 31, 2022 is summarized below:

Amount (Rs. lakhs)

PARTICULARS	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2021
Revenue from Operations	12,647.37	19,715.18
Other Income	109.82	148.76
Total Revenue	12,757.19	19,863.94
Total Expenditure (Excluding Finance Cost, Depreciation & Taxes)	15,601.88	25,821.16
Operating profit before Finance Cost, Depreciation & Taxation	(2,844.69)	(5,957.22)
Less: Depreciation & Amortization Expenses	509.35	1,839.44
Less: Finance Cost	6,070.32	4,594.76
Profit/(Loss) before Taxation & Exceptional items	(9,424.35)	(12,391.42)
Exceptional items	(4,685.06)	(7,359.20)
Profit/(Loss) before Taxation	(14,109.41)	(19,750.62)
Less : Tax Expense	-	-
Current Tax	-	-
Prior period tax expenses	1.98	-

Deferred Tax	(3870.10)	(1,593.82)
Net Profit / (Loss) for the year (1)	(10,241.29)	(18,156.80)
Other Comprehensive income/(loss) (2)	(30.46)	(40.07)
Total Comprehensive income/(loss) (1+2)	(10,271.75)	(18,196.87)
EPS (Basic / Diluted)	(30.47)	(54.01)

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. We are operating in electricity distribution space.

Historically, the operations of the Company are spread across four distinct verticals, relating to long-term investment-based Distribution Franchisee, Medium Term working Capital based EPC works, Services business in Technical Services & Meter Reading & Billing and giving technology support to distribution entities. However, given the present constraints, the main focus of the company remains the on-going contracts in these areas without taking up new contracts in these areas. Even in these areas, the main focus remains the long-term contracts relating to Distribution Franchisee.

In the framework of Distribution Franchisee (DF), 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. Presently, our foot prints are primarily in the North East regions, where we took up Operations in three areas of Phulbari, Mawsynram and Nangalbibra in Meghalaya from Jun 19 and also commenced Operations from September 2020 in four areas of Ambassa, Sabroom, Manu and Mohanpur in Tripura.

In the EPC business, we are presently closing out the works relating to Network Roll out Implementation in electricity for distribution EPC where we were contracted by NTPC and OSIC for the last mile distribution network in Odisha. In addition, we have one ongoing transmission EPC contracts in Odisha, which we are undertaking to complete. The Network Roll Out and the Odisha Trans EPC should get complete by end of the coming year (FY22-23).

As regards Services, while there are emerging opportunities in the sector, given our present working capital related challenges (both on fund and non fund-based), we are attempting to focus our managerial bandwidth on managing the existing contracts. While Our Madhya Pradesh operation is completed its tenure, West Bengal operations are going on.

Under technology support vertical, we are presently working with Swaziland Discom to roll out billing & collection module.

From a future perspective, the Distribution sector is witnessing significant change in policy and strategy and expected Govt funds flowing into the sector. The move towards efficiency improvement including through DF models with/without smart metering, Smart Metering are all opportunities which the company can leverage in due course; Presently, the focus is on stabilising the existing Operations post the expiry of the large DF contract in Odisha and taking the company through a Debt Resolution Plan. Once the same is implemented, 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 the fact 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 and semi-urban distribution, this would be significant long-term growth opportunity for the company.

With a conscious decision, your Company has taken a multi-pronged strategical approach focusing on top line, cost reduction, stabilise and control and bottom line. While the company has gone in for radical reduction in cost across personnel and administration so as to protect the core business while shedding all other growth initiatives, it has attempted to retain the core Operating team in Distribution Operations.

Achievements:

- FEDCO was recognized among Asia's Best Workplaces by Great Place To Work Institute and was also recognized of its efforts towards building a high trust and high-performance work culture.

- FEDCO was recognized as a valued partner of Wepower, a wing of Worldbank, among 86 discoms across the globe.

While there continue to be immediate challenges resulting from the combination of operations being impacted by Covid / landslides / banking arrangements and the need for a comprehensive Debt Restructuring due to the inability of the existing operations to service the Debt taken for the Odisha Distribution Franchisee Contract and the EPC operations, the company has been making efforts to stabilize the existing operations so as to create a platform for leveraging the strong credentials built in the distribution business. This would need a combination of new investors coming in while implementing a sustainable Debt resolution Plan.

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 losses during current financial year, the Directors are not recommending any dividend for the F.Y. 2021-22.

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 till the date of the report.

7. 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.

8. CHANGES IN SHARE CAPITAL/DEBT STRUCTURE

- Authorized Share Capital

There is no change in Authorised share capital of the Company during the year.

- Issued, Subscribed and Paid-up Share Capital

There is no change in Issued, Subscribed and Paid-up Share Capital of the Company during the year.

- 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 issued employee Stock Option Scheme 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

There are no debentures, bonds or any non-convertible securities are issued by the Company. The company has issued Commercial Papers which were due for payment, and the same is separately addressed in this Board Report.

- Disclosure regarding issue of Share Warrants

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

9. 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.

10. 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 2021-22 is annexed as Annexure A and forms part of this report.

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

During the period under review, there has been substantial change in Board of directors and KMP of the company as detailed below:

S.S.Noo	Name of Director/ KMP	Designation	Nature of change	
1	Mr. Aditya Mishra	Chief Financial Officer	Resignation	01 st May, 2021
2	Mrs. Rumjhum Chatterjee	Director	Resignation	03 rd May, 2021
3	Mr. R. S. Ramasubramaniam	Director	Resignation	10th June, 2021
4	Mr. Vinayak Chatterjee	Director and Chairman	Resignation	10th June, 2021
5	Mr. Ramesh Puthankalam	Chairman	Appointment as Chairman	14th July, 2021
6	Mr. Parvesh Minocha	Additional Director	Appointment	14th July, 2021
7	Ms. Nidhi Bhutani	Company Secretary	Appointment	14th July, 2021
8	Mr. Rabindra Nath Nayak	Independent Director	Resignation	18th August, 2021
9	Mr. Narendra Nath Misra	Independent Director	Resignation	19th August, 2021
10	Mr. Manoj Sehrawat	Director	Resignation	14th September, 2021
11	Mr. Samarjit Mohanty	Additional Director	Appointment	29th September, 2021
12	Ms. Nidhi Bhutani	Company Secretary	Resignation	6th October, 2021
13	Mr. Parvesh Minocha	Director	Change in Designation	26th November, 2021

14	Mr. Samarjit Mohanty	Director	Change in Designation	26th November, 2021
----	----------------------	----------	-----------------------	---------------------

Further, Ms. Bhavya Maggu has been appointed as Company Secretary w.e.f. 22nd June, 2022. Mr. Vikram Damodar Apte has been appointed as Additional Director w.e.f. 28th June, 2022 whereas Mr. Parvesh Minocha has resigned from Directorship w.e.f. 28th June, 2022.

Also, Mr. Ramesh Puthankalam has been designated as Non-Executive Director w.e.f. 3rd September, 2022.

No Director is liable to retire by rotation as per the provisions of the Companies Act, 2013.

12. DECLARATION BY INDEPENDENT DIRECTORS

Pursuant to the provisions of section 149 of the Act, Mr. Narendra Nath Misra and Mr. Rabindra Nath Nayak, Independent Directors of the Company, have submitted a declaration for FY 2021-22 that they meet 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 their tenure.

It is informed that after resignation of Independent Directors, Company being wholly owned subsidiary is not mandatorily required to appoint Independent Director as per section 149 and Rule 4(2) of Appointment and Qualifications of Directors Rules, 2014. Therefore, it is decided not to appoint Independent Directors for the time being.

13. NUMBER OF MEETING OF THE BOARD

During the year 2021-22, 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 July, 2021	4	4
2.	28th September, 2021	2	2
3.	25th October, 2021	3	3
4.	12th November, 2021	3	2
5.	10th February, 2022	3	2

Attendance at Board Meetings during the financial year:

Director	No. of Board Meeting entitled to attend	No. of Board Meeting Attended
Mr. Ramesh Puthankalam	5	5
Mr. Manoj Kumar Sehrawat	1	1
Mr. N. N. Misra	1	1
Mr. R. N. Nayak	1	1
Mr. Parvesh Minocha	4	3

Mr. Samarjit Mohanty

3

2

14. COMMITTEES OF THE BOARD

During the year under review, Nomination and Remuneration Committee and Independent Directors' met One (1) time on 14th July, 2021.

It is informed that due to resignation of Directors, the Board has decided not to re-constitute Audit Committee, Nomination & Remuneration Committee and Corporate Social Responsibility Committee of the Company, in their meeting held on 25.10.2021 and also, as per the provisions of Companies Act, 2013 it is not mandatorily required to constitute the Audit Committee, Nomination & Remuneration Committee and Corporate Social Responsibility Committee

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

The Nomination & Remuneration Committee has recommended to Board for selection and appointment of Directors, Senior Management, their remuneration and other matters provided in Section 178(3) of the Act. However, due to resignation of Director the Nomination & Remuneration Committee of the Company has ceased to be in effect and the Board has decided not to re-constitute the same in their meeting held on 25.10.2021.

16. 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 Directors. 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.

17. RECEIPT OF ANY COMMISSION BY MD/WTD FROM A COMPANY OR FOR RECEIPT OF ANY COMMISSION/REMUNERATION FROM ITS HOLDING OR SUBSIDIARY U/S 197(14)

The Company has employed Mr. Ramesh Puthankalam, Whole Time Director (WTD) without any remuneration and he was not in the receipt of Commission from the Company or its Holding or Subsidiary.

18. 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, 2022, 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, 2022 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.

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

The Company has in place adequate internal financial controls with reference to financial statement, across the organization.

During the period under review, the Company has appointed M/s. A Prasad & Associates, Chartered Accountants as Internal Auditors of the Company for the FY 2021-22.

The same is subject to review periodically by the internal audit cell for its effectiveness. 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.

20. AUDITORS & AUDIT REPORT

A. STATUTORY AUDITORS

It is informed Deloitte Haskins & Sells, LLP (FRN No.117366W/ W-100018) resigned as the Statutory Auditor of the Company w.e.f. 31.03.2022. Therefore, M/S PKF Sridhar & Santhanam LLP (FRN No. 003990S / S200018) has been appointed as Statutory Auditor of the Company up to the conclusion of the 9th Annual General Meeting of the company.

The Statutory Auditors have, in their report to the Board of Directors have made the following Qualified Opinion and are categorised as "Adverse Opinion". The Directors' response to the comments of the auditors is given below:

Adverse Opinion

We have audited the financial statements of Feedback Energy Distribution Company Limited ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss including other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including 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, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the aforesaid financial statements do not give the information required by the Companies Act, 2013 ('the Act') in the manner so required and do not give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022, and loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Adverse Opinion

We draw attention to Note No. 18 and 36 to the financial statements wherein it is stated that deferred tax assets (net) amounting to Rs.16,538.35 lakhs have been recognized by the company on the basis of future business projections prepared by the Management. However, in view of the continued losses incurred by the Company, uncertainty around securing new contracts and our inability to get sufficient appropriate audit evidence to validate the future projections provided by the Company, we doubt the Company's ability to utilise such deferred tax assets.

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 Results under the provisions of the Act and the Rules 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 we have obtained is sufficient and appropriate to provide a basis for our adverse opinion.

Directors' response to comments of the statutory auditors in the Audit Report:

With regard to the comments of the statutory auditors on basis for adverse opinion of Audit Report, it is submitted that the Company has recognised deferred tax assets (net) of Rs. 16,538.35 lakhs (previous year Rs. 12,658.01 lakhs) relating to unused tax losses and unabsorbed depreciation, 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. 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 Company will be able to obtain approval of the lenders and would be able to generate sufficient future taxable income and recover unused tax losses and unabsorbed depreciation. Based on current management estimates, the Company would be able to utilise deferred tax assets within next 5 to 6 years.

The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961 as introduced by the Taxation Laws (amendment Ordinance, 2019). Accordingly, the Company has recognised the tax provision for the year ended March 31, 2021 and remeasured the deferred tax assets basis the rates prescribed in that section. The full impact of this change has been recognised in the Statement of Profit and Loss and tax expense in the current period. Tax expense for the year ended March 31, 2021 include one-time net charge of Rs. 2,611.51 lakhs on account of re-measurement of deferred tax assets basis prevailing guidance and reversal of MAT Credit of Rs. 778.96 lakhs.

B. COST AUDITOR

The Company has appointed M/s. BSS and Associates as Cost Auditors of the Company for FY 2021-22 on 06th October, 2021 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 has given the below major observation in its Secretarial Audit report: -

- The Company has defaulted in payment to its lenders and non-redemption of commercial papers.
- The Company has appointed Company Secretary after the period stipulated under the provisions of Section 203 of the Companies Act, 2013.

Director's response to comments of the statutory auditors in the Audit Report (Check from Auditors Report)

The Company had defaulted in payment to its lenders and non-redemption of commercial papers issued to IIFCL Mutual Fund IDF Series-I ("IIFCL MF"). The company is in discussion with the lenders for the rescheduling and settlement of payment obligations.

The company had been looking for suitable profile for the position of Company Secretary and filled the position in accordance with the provisions of the Companies Act, 2013 which was delayed by 3 months.

21. 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.

22. SUBSIDIARY/ JV / ASSOCIATE COMPANY

As on March 31, 2022, the Company does not have any Subsidiary / Joint Venture / Associate Company.

23. DEPOSITS

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2022. There were no unclaimed or unpaid deposits as on March 31, 2022.

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

There were no transactions to be reported under this head.

25. 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, 2022.

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 or transactions		Date(s) of approval by the Board, if any:	Amount paid as advances, if any:	Debit with the company referred to in the schedule
NA	NA	NA	NA	NA	NA	NA	NA	N/A

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, 2022.

26. CORPORATE RESPONSIBILITY STATEMENT

During the period under review, provisions of Corporate Social Responsibility is not applicable for FY 2021-22.

However, as per our CSR budget of FY 2019-20 of Rs. 18.32 Lacs, the balance amount of Rs. 0.84 Lacs has been transferred to Prime Ministers National Relief Fund on 21st March, 2022 to make the compliance complete.

27. 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 Earnings: Rs. 13.53 Lakhs

Foreign Exchange Outgo: Rs. 18.11 Lakhs

28. RISK MANAGEMENT POLICY

Your Company has strong risk management system in place and risk associated with the business are discussed at regular intervals with their mitigation plans.

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 and 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.

29. 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 Board 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.

30. 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.

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

The company has in place a Policy enacted by the parent Company i.e. Feedback Infra Pvt. Ltd. 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.

32. PARTICULARS OF EMPLOYEE & MANAGERIAL REMUNERATION

During the year under review, The Company has paid remuneration to the Director(s) and / or KMP's as per the details given in MGT-9 annexed to this report.

33. 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.

34. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

SBM Bank (India) Private Limited has filed application under section 7 of Insolvency and Bankruptcy Code, 2016 with National Company Law Tribunal for initiating corporate insolvency resolution process against the company.

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

There was no instance of one-time settlement with any Bank or Financial Institution.

36. ACKNOWLEDGEMENT

Your directors place on records 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 arises.

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

Ramesh Puthankalam
(Director & Chairman)
DIN: 02166684
Date: 30.09.2022

Samarjit Mohanty
(Director)
DIN: 09339562

Annexure A

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2022

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 PH: 011-26387281

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	held	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-2021]			% of Total Shares	No. of Shares held at the end of the year [As on 31-March-2022]		
	Demat	Physical	Total		Demat	Physical	Total
A. Promoters							
(1) Indian							
a) Individual/ HUF	-	6	6	0.00%	6	-	6
b) Central Govt	-	-	-	0.00%	-	-	-
c) State Govt(s)	-	-	-	0.00%	-	-	-
d) Bodies Corp.	3,36,15,994	-	3,36,15,994	100.00%	3,36,15,994	-	3,36,15,99
e) Banks / FI	-	-	-	0.00%	-	-	-
f) Any other	-	-	-	0.00%	-	-	-
Sub Total (A) (1)	3,36,15,994	6	3,36,16,000	100.00%	3,36,16,000	-	3,36,16,00
(2) Foreign	-	-	-	0.00%	-	-	-
a) NRI Individuals	-	-	-	0.00%	-	-	-
b) Other Individuals	-	-	-	0.00%	-	-	-
c) Bodies Corp.	-	-	-	0%	-	-	-
d) Any other	-	-	-	0%	-	-	-
Sub Total (A) (2)	-	-	-	0%	-	-	-
TOTAL (A)	3,36,15,994	6	3,36,16,000	100%	3,36,16,000	-	3,36,16,00
B. Public Shareholding							
1. Institutions							
a) Mutual Funds			-	0.00%			-
b) Banks / FI			-	0.00%			-
c) Central Govt			-	0.00%			-
d) State Govt(s)			-	0.00%			-
e) Venture Capital Funds			-	0.00%			-
f) Insurance Companies			-	0.00%			-
g) FIs			-	0.00%			-
h) Foreign Venture Capital Funds			-	0.00%			-
i) Others (specify)			-	0.00%			-

Sub-total (B)(1):-	-	-	-	0.00%	-	-	-
2. Non-Institutions							
a) Bodies Corp.							
i) Indian			-	0.00%			-
ii) Overseas			-	0.00%			-
b) Individuals							
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh			-	0.00%			-
c) Others (specify)							
Non Resident Indians			-	0.00%			-
Overseas Corporate Bodies			-	0.00%			-
Foreign Nationals			-	0.00%			-
Clearing Members			-	0.00%			-
Trusts			-	0.00%			-
Foreign Bodies - D R			-	0.00%			-
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-
Total Public (B)	-	-	-	0.00%	-	-	-
C. Shares held by Custodian for GDRs & ADRs			-	0.00%			
Grand Total (A+B+C)	3,36,15,994	6	3,36,16,000	100%	3,36,16,000	-	3,36,16,00
(ii) Shareholding of Promoter							
SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year		
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	
1	Feedback Infra Pvt. Ltd. (FIPL)	3,36,15,994	100.00%	74.05%	3,36,15,994	100.00%	
8	Mr. Vinayak Chatterjee * Beneficial Interest Held By FIPL	0	0.00%	N.A.	1	0.00%	
9	Mr. R. S. Ramasubramaniam * Beneficial Interest	0	0.00%	N.A.	1	0.00%	

10	Held By FIPL Mr. P. Ramesh * Beneficial Interest Held By FIPL	0	0.00%	N.A.	1	0.00%
11	Mr. Parvesh Minocha * Beneficial Interest Held By FIPL	0	0.00%	N.A.	1	0.00%
12	Mrs. Rumjhum Chatterjee * Beneficial Interest Held By FIPL	0	0.00%	N.A.	1	0.00%
13	Mr. Pankaj Sachdeva * Beneficial Interest Held By FIPL	0	0.00%	N.A.	1	0.00%
	Total	33615994	100.00%	74.05%	3,36,16,000	100.00%

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

SN	Particulars	Date	Reason	Shareholding at the beginning of the year	No. of shares	% of total shares	Cumulative Shareholding during the year	No. of shares	% of total shares
	At the beginning of the year			3,36,15,994	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	No. of shares	% of total shares	Cumulative Shareholding during the year	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	No. of shares	% of total shares	Cumulative Shareholding during the year	No. of shares	% of total shares
	At the beginning of the year	N.A.	N.A.	5*	0.00%	5*	0.00%	0.00%	
	Changes during the year	N.A.	N.A.	N.A.	0.00%	N.A.	0.00%	0.00%	
	At the end of the year	N.A.	N.A.	5*	0.00%	5*	0.00%	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	28,414.88	5,465.33		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)		28,541.00	5,540.69	- 34,081.69
Change in Indebtedness during the financial year				
* Addition	8,210.07	4,022.30		12,232.37
* Reduction (Net)	(3,080.94)	(2,451.03)		(5,531.97)
Net Change	5,129.13	1,571.27	-	6,700.40
Indebtedness at the end of the financial year				
i) Principal Amount	33,337.14	6,790.39	-	40,127.52
ii) Interest due but not paid				-
iii) Interest accrued but not due	206.87	246.22		453.09
Total (i+ii+iii)		33,544.01	7,036.60	- 40,580.61

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/WTG/ Manager	Total Amount
	Name	Mr. Ramesh P	(Rs/Lac)
	Designation	Whole Time Director	
1	Gross salary	-	
	(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)	-	-
	Ceiling as per the Act	-	-

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors	Total Amount
		Mr. R. N. Nayak	Mr. N. N. Misra
		(Rs.)	
1	Independent Directors		-
	Fee for attending		-

	board committee meetings	25,000.00	25,000.00	50,000.00
	Commission (for FY 20-21)			
	Total (1)	25,000.00	25,000.00	50,000.00
	Other			
2	Non-Executive Directors			-
	Fee for attending board committee meetings			-
	Commission			-
	Others, please specify (Salary)			-
	Total (2)			-
	Total (B)=(1+2)	25,000.00	25,000.00	50,000.00
	Total Managerial Remuneration		-	
	Overall Ceiling as per the Act			-

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

SN.	Particulars of Remuneration	Name of Key Managerial Personnel	Total Amount		
			Ms. Nidhi Bhutani	Mr. Aditya Misra	(Rs/Lac)
	Name				
	Designation		Company Secretary	CFO	
1	Gross salary		0	0	-
	(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 (Termination benefits)				- -
	Total	-	-	-	

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					

Annexure- B

Form No. MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2022

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

To,
The Members,
Feedback Energy Distribution Company Limited
(CIN: U40300DL2012PLC244113)
Regd. Office: 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 (here in after referred to as the “company”). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the company’s relevant books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided to us by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representation made by the Management, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2022, generally complied with the provisions of Acts, Rules, Regulations, Guidelines, Standards listed hereunder and subject to the reporting made hereinafter:-

- The Companies Act, 2013 (the Act) and the rules made thereunder;
- The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder; (Not applicable on the Company under review period)
- The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- The 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 Borrowings; (Not applicable on the Company under review period)

We have also examined compliance with the applicable clauses of the Secretarial Standards as issued and notified by The Institute of Company Secretaries of India relating to Board Meetings and General Meetings.

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 compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

Based on the information received and records maintained, 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. There were significant changes in the composition of the Board of Directors that took place during the period under review, which were carried out in compliance with the provisions of the Act.
- As per the Information provided by the management, adequate notices were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent 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, are captured and recorded as part of the minutes.

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

We further report that during the audit period there have been enlisted major actions or events undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc. -

1. The Board of Directors have inter-alia took note of following changes in the Board of Directors of the Company during the period under review :-

- Resignation of following Directors:

- Mrs. Rumjhum Chatterjee –Director

- Mr. R.S. Ramasubramaniam - Director

- Mr. Vinayak Chatterjee – Director

- Mr. Manoj Sehwari – Director

- Mr. R N Nayak – Independent Director

- Mr. N N Misra – Independent Director

- Appointment of

- Mr. Parvesh Minocha - Additional Director

- Mr. Vikram Damodar Apte – Additional Director

- Mr. Samarjit Mohanty – Additional Director

2. The Company has defaulted in payment to its lenders and non-redemption of commercial paper as stated in its Board Report during the period under review.

3. The Company has appointed Company Secretary after the period stipulated under the provisions of Section 203 of the Companies Act, 2013 during the period under review.

4. Secretarial Standards are required to be followed in true letter and spirit.

Place: Delhi	For Jeewan Bose & Company
Date: 27.09.2022	CS Jeewan Bose
UDIN: A042457D001046011	Proprietor
	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.

Place: Delhi

Date: 27.09.2022

UDIN: A042457D001046011

For Jeewan Bose & Company

CS Jeewan Bose

Proprietor

C.P. No. 16111

Textual information (6)

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. We are operating in electricity distribution space. Historically, the operations of the Company are spread across four distinct verticals, relating to long-term investment-based Distribution Franchisee, Medium Term working Capital based EPC works, Services business in Technical Services & Meter Reading & Billing and giving technology support to distribution entities. However, given the present constraints, the main focus of the company remains the on-going contracts in these areas without taking up new contracts in these areas. Even in these areas, the main focus remains the long-term contracts relating to Distribution Franchisee. In the framework of Distribution Franchisee (DF), 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. Presently, our foot prints are primarily in the North East regions, where we took up Operations in three areas of Phulbari, Mawsynram and Nangalbibra in Meghalaya from Jun 19 and also commenced Operations from September 2020 in four areas of Ambassa, Sabroom, Manu and Mohanpur in Tripura. In the EPC business, we are presently closing out the works relating to Network Roll out Implementation in electricity for distribution EPC where we were contracted by NTPC and OSIC for the last mile distribution network in Odisha. In addition, we have one ongoing transmission EPC contracts in Odisha, which we are undertaking to complete. The Network Roll Out and the Odisha Trans EPC should get complete by end of the coming year (FY22-23). As regards Services, while there are emerging opportunities in the sector, given our present working capital related challenges (both on fund and non fund-based), we are attempting to focus our managerial bandwidth on managing the existing contracts. While Our Madhya Pradesh operation is completed its tenure, West Bengal operations are going on. Under technology support vertical, we are presently working with Swaziland Discom to roll out billing & collection module. From a future perspective, the Distribution sector is witnessing significant change in policy and strategy and expected Govt funds flowing into the sector. The move towards efficiency improvement including through DF models with/without smart metering, Smart Metering are all opportunities which the company can leverage in due course; Presently, the focus is on stabilising the existing Operations post the expiry of the large DF contract in Odisha and taking the company through a Debt Resolution Plan. Once the same is implemented, 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 the fact 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 and semi-urban distribution, this would be significant long-term growth opportunity for the company. With a conscious decision, your Company has taken a multi-pronged strategical approach focusing on top line, cost reduction, stabilise and control and bottom line. While the company has gone in for radical reduction in cost across personnel and administration so as to protect the core business while shedding all other growth initiatives, it has attempted to retain the core Operating team in Distribution Operations.

Textual information (7)

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, 2022, 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, 2022 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 (8)

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 till the date of the report.

Textual information (9)

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, 2022.

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 or	Salient terms of the contracts or arrangements or transactions including the value, if any:	Justification for entering into such contracts or arrangements or transactions		Date(s) of approval by the Board, if any:	Amount paid as advances, if any:	Page number
NA	NA	NA	NA	NA	NA	NA	NA	N/A

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, 2022.

Textual information (10)

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 2021-22 is annexed as Annexure A and forms part of this report.

Textual information (11)

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, Mr. Narendra Nath Misra and Mr. Rabindra Nath Nayak, Independent Directors of the Company, have submitted a declaration for FY 2021-22 that they meet 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 their tenure.

It is informed that after resignation of Independent Directors, Company being wholly owned subsidiary is not mandatorily required to appoint Independent Directors per section 149 and Rule 4(2) of Appointment and Qualifications of Directors Rules, 2014. Therefore, it is decided not to appoint Independent Directors for the time being.

Textual information (12)

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

The Nomination & Remuneration Committee has recommended to Board for selection and appointment of Directors, Senior Management, their remuneration and other matters provided in Section 178(3) of the Act. However, due to resignation of Director the Nomination & Remuneration Committee of the Company has ceased to be in effect and the Board has decided not to re-constitute the same in their meeting held on 25.10.2021

Textual information (13)

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

Your Company has strong risk management system in place and risk associated with the business are discussed at regular intervals with their mitigation plans.

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 and 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 (14)

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

During the period under review, provisions of Corporate Social Responsibility is not applicable for FY 2021-22.

However, as per our CSR budget of FY 2019-20 of Rs. 18.32 Lacs, the balance amount of Rs. 0.84 Lacs has been transferred to Prime Ministers National Relief Fund on 21st March, 2022 to make the compliance complete.

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

The Financial performance of the Company during the year ended March 31, 2022 is summarized below:

Amount (Rs. lakhs)

PARTICULARS	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2021
Revenue from Operations	12,647.37	19,715.18
Other Income	109.82	148.76
Total Revenue	12,757.19	19,863.94
Total Expenditure (Excluding Finance Cost, Depreciation & Taxes)	15,601.88	25,821.16
Operating profit before Finance Cost, Depreciation & Taxation	(2,844.69)	(5,957.22)
Less: Depreciation & Amortization Expenses	509.35	1,839.44
Less: Finance Cost	6,070.32	4,594.76
Profit/(Loss) before Taxation & Exceptional items	(9,424.35)	(12,391.42)
Exceptional items	(4,685.06)	(7,359.20)
Profit/(Loss) before Taxation	(14,109.41)	(19,750.62)
Less : Tax Expense	-	-
Current Tax	-	-
Prior period tax expenses	1.98	-
Deferred Tax	(3870.10)	(1,593.82)
Net Profit / (Loss) for the year (1)	(10,241.29)	(18,156.80)
Other Comprehensive income/(loss) (2)	(30.46)	(40.07)
Total Comprehensive income/(loss) (1+2)	(10,271.75)	(18,196.87)

EPS (Basic / Diluted)

(30.47)

(54.01)

Textual information (16)

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

During the period under review, there has been substantial change in Board of directors and KMP of the company as detailed below:

S.S.Noo	Name of Director/ KMP	Designation	Nature of change	
1	Mr. Aditya Mishra	Chief Financial Officer	Resignation	01 st May, 2021
2	Mrs. Rumjhum Chatterjee	Director	Resignation	03 rd May, 2021
3	Mr. R. S. Ramasubramaniam	Director	Resignation	10th June, 2021
4	Mr. Vinayak Chatterjee	Director and Chairman	Resignation	10th June, 2021
5	Mr. Ramesh Puthankalam	Chairman	Appointment as Chairman	14th July, 2021
6	Mr. Parvesh Minocha	Additional Director	Appointment	14th July, 2021
7	Ms. Nidhi Bhutani	Company Secretary	Appointment	14th July, 2021
8	Mr. Rabindra Nath Nayak	Independent Director	Resignation	18th August, 2021
9	Mr. Narendra Nath Misra	Independent Director	Resignation	19th August, 2021
10	Mr. Manoj Sehrawat	Director	Resignation	14th September, 2021
11	Mr. Samarjit Mohanty	Additional Director	Appointment	29th September, 2021
12	Ms. Nidhi Bhutani	Company Secretary	Resignation	6th October, 2021
13	Mr. Parvesh Minocha	Director	Change in Designation	26th November, 2021
14	Mr. Samarjit Mohanty	Director	Change in Designation	26th November, 2021

Further, Ms. Bhavya Maggu has been appointed as Company Secretary w.e.f. 22nd June, 2022. Mr. Vikram Damodar Apte has been appointed as Additional Director w.e.f. 28th June, 2022 whereas Mr. Parvesh Minocha has resigned from Directorship w.e.f. 28th June, 2022.

Also, Mr. Ramesh Puthankalam has been designated as Non-Executive Director w.e.f. 3rd September, 2022.

No Director is liable to retire by rotation as per the provisions of the Companies Act, 2013.

Textual information (17)

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

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2022. There were no unclaimed or unpaid deposits as on March 31, 2022.

Textual information (18)

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 (19)

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

The Company has in place adequate internal financial controls with reference to financial statement, across the organization.

During the period under review, the Company has appointed M/s. A Prasad & Associates, Chartered Accountants as Internal Auditors of the Company for the FY 2021-22.

The same is subject to review periodically by the internal audit cell for its effectiveness. 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 (20)

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

During the year under review, The Company has paid remuneration 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]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAMESH	Samarjit
Last name of director	PUTHANKALAM	Mohanty
Designation of director	Director	Director
Director identification number of director	02166684	09339562
Date of signing of financial statements by director	30/09/2022	30/09/2022

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	PKF Sridhar & Santhanam LLP
Name of auditor signing report	Srinivasan Narasimhan
Firms registration number of audit firm	003990S/S200018
Membership number of auditor	206047
Address of auditors	319, 3rd Floor, DLF Prime Towers, Okhla Phase 1, New Delhi 110020
Permanent account number of auditor or auditor's firm	AAOFS2783G
SRN of form ADT-1	F28902336
Date of signing audit report by auditors	30/09/2022
Date of signing of balance sheet by auditors	30/09/2022

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]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (21) [See below]	
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans		Textual information (23) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (25) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (26) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (27) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (28) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (29) [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 (30) [See below]	
Disclosure in auditors report relating to managerial remuneration	NA	
Disclosure in auditors report relating to Nidhi Company		(xii) The Company is not a Nidhi company in accordance with Nidhi Rules 2014. Accordingly, paragraph 3(xii)(a) to (c) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (31) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (32) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (33) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (34) [See below]

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (35) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (36) [See below]

Textual information (21)

Disclosure in auditors report relating to fixed assets

(i) (a) (A) The Company has maintained proper records showing full particulars including quantitative details and the situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangible assets. (b) The Company has a regular programme of physical verification of its Property, Plant and Equipment. Further, physical verification of the Property, Plant and Equipment was carried out during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets Pursuant to the programme, certain property plant and Equipment were physically verified by the management during the year. In our opinion and according to the information and explanation are given to us no material discrepancies were noticed on such verification. (c) According to the information and explanations given to us, the records examined by us, the Company does not hold immovable properties (owned and leasehold) and hence reporting under this clause is not applicable. (d) The Company has not revalued its Property, Plant and Equipment including Right of Use Assets and Intangible assets during the year and hence this clause is not applicable to the Company. (e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and rules made thereunder.

Textual information (22)

Disclosure in auditors report relating to inventories

(ii) a) The inventory, except goods in transit and stocks lying with third parties, has been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such verification is reasonable. For stocks lying with third parties at the year-end, written confirmations have been obtained and in respect of goods-in-transit, subsequent goods receipts have been verified or confirmations have been obtained from the parties. In our opinion, the coverage and procedure of such verification by the management is appropriate. b) Based on our audit procedures & according to the information and explanation given to us, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. However, the company did not file quarterly returns or statements with such banks/financial institutions. Refer Note No. 52(xiv) of the Financial Statements.

Textual information (23)

Disclosure in auditors report relating to loans

(iii) Based on our audit procedures & according to the information and explanation given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties accordingly paragraph 3(iii) of the order is not applicable.

Textual information (24)

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

(iv) Based on our audit procedures & according to the information and explanation given to us, the Company has neither given any loan, guarantees and security nor made any investment during the year covered under section 185 and 186 of the Act. Therefore paragraph 3(iv) of the Order is not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to deposits accepted

(v) Based on our audit procedures & according to the information and explanation given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of the Act and the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

Textual information (26)

Disclosure in auditors report relating to maintenance of cost records

(vi) We have broadly reviewed the books of accounts relating to materials, labour and other items of cost maintained by the Company as specified by the Central Government under sub section (1) of section 148 of the Act and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not, made a detailed examination of the cost records with a view to determine whether they are accurate and complete.

Textual information (27)

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

(vii)

a. According to the information and explanations given to us and the records of the Company examined by us, except for 34 instances of delay in depositing the professional tax and 26 instances of delay in depositing the Goods and Service Tax liabilities, the Company has generally been regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable with the appropriate authorities.

According to the information and explanation given to us and the records of the Company examined by us, no undisputed amounts payable in respect of Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues were in arrears, as at 31 March 2022 for a period of more than six months from the date they became payable except as follows:

Nature of statute	Nature of dues	Amount (in lakhs)	Period to which it relates	Due Date of payment
The Tripura Professions, traders, callings and employments Taxation Act, 1997	Professional Tax	0.08	April-21	15-05-2021
		0.09	May-21	15-06-2021
		0.09	June-21	15-07-2021
The Payment of Gratuity Act, 1972	Gratuity	64.18	March 2019 to September 2021 (various employees)	Within 30 days from the date of resignation of employee

b. According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) as at 31 March 2022, which have not been deposited with the appropriate authorities on account of any dispute, except as stated below:

Name of the Statute	Nature of the Dues	Amount demanded (Amount in INR Lakhs)	Amount paid (Amount in INR Lakhs)	Period to which amount relates	Forum where dispute is pending	Remarks, if any
Income Tax Act, 1961	Tax Deducted at Source	Rs.53 lakhs	Rs. Nil	FY 2016-17	Chief Commissioner of Income Tax	
Income Tax Act, 1961	Income Tax	Rs.1.11 lakhs	Rs. Nil	FY 2016-17	Assessing Officer	

Textual information (32)

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

(b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence the question of whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised does not arise. Accordingly, paragraph 3(x)(b) of the Order is not applicable to the Company.

Textual information (33)

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

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

Textual information (34)

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

(xvi) (a) Based on our audit procedures and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of Reserve Bank of India Act, 1934 (2 of 1934). (b) Based on our audit procedures and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable to the Company. (c) Based on our audit procedures and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence the questions of fulfilling criteria of a CIC, and in case the Company is an exempted or unregistered CIC, whether it continues to fulfill such criteria, do not arise. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable to the Company. (d) Based on our audit procedures and according to the information and explanations given to us, none of the group companies are Core Investment Company (CIC) and hence the question of number of CICs which are part of the Group does not arise. Accordingly, paragraph 3(xvi)(d) of the Order is not applicable to the Company.

Textual information (35)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To the Members of Feedback Energy Distribution Company Limited

Report on the Audit of the Financial Statements

Adverse Opinion

We have audited the financial statements of Feedback Energy Distribution Company Limited ("the Company"), which comprise the balance sheet as at 31 March 2022, and the statement of Profit and Loss including other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including 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, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the aforesaid financial statements do not give the information required by the Companies Act, 2013 ('the Act') in the manner so required and do not give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022, and loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Adverse Opinion

We draw attention to Note No. 18 and 36 to the financial statements wherein it is stated that deferred tax assets (net) amounting to Rs.16,538.35 lakhs have been recognized by the company on the basis of future business projections prepared by the Management. However, in view of the continued losses incurred by the Company, uncertainty around securing new contracts and our inability to get sufficient appropriate audit evidence to validate the future projections provided by the Company, we doubt the Company's ability to utilise such deferred tax assets.

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 Results under the provisions of the Act and the Rules 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 we have obtained is sufficient and appropriate to provide a basis for our adverse opinion.

Material Uncertainty Relating to Going Concern

We draw attention to Note No. 47 to the financial statements in which it is stated that the Company has incurred losses during the previous year and has continued to incur losses in the current year which has resulted in erosion of the net-worth and it is negative at the year ended March 31, 2022. The total current and non-current borrowings of the company including interest accrued as at March 31, 2022 is INR 43,038.48 lakhs. The current liabilities exceed current assets of the company as at March 31, 2022 by INR 46,020.72 Lakhs. The company has defaulted in repayment of term loans, working capital facilities and related interest payable to lenders amounting to INR 19,019.35 lakhs and has not complied with financial debt covenants also. These conditions, along with the outcome of other matters as set forth in Note No. 47 of the financial statements, indicate the existence of material uncertainty, which cast significant doubts about the Company's ability to continue as a going concern and consequently, the ability of the company to realize its assets and discharge its liabilities in the normal course of business. The ability of the Company to continue as a going concern is solely dependent upon the successful completion of loan resolution plan with the lenders and the raising of capital from investors, which are not wholly in control of the Company.

Based on the management's assessment of a successful outcome of the resolution plan and raising adequate resources to meet the Company's financial obligations and continuing business operations, the management has prepared the financial statements on a going concern basis and no adjustments have been made to the carrying value of assets and liabilities and their presentation/ classification in the Balance Sheet. The impact of adjustments if any required to be made is not quantifiable.

Considering the company's financial performance and above-mentioned factors which depend on the outcome of One-Time structuring (OTS) filed with lenders which is beyond management's control, we are unable to verify and ascertain on the outcome of the settlement, which will impact the going concern basis of accounting.

Emphasis of Matter

1. Note No. 45 to the financial statements, regarding the exceptional items, impact of loss from discontinued contracts, BG Encashment and effects of delay in completion of contracts due to Covid -19 pandemic on the Company's operations and results as assessed by the management.

Our opinion is not modified in respect of the above matter, though it is an adverse report in respect of matters highlighted in basis of adverse opinion para.

Other Matters

1. The comparative financial information of the Company for the year ended March 31, 2021, prepared in accordance with Ind AS included in this Statement has been audited respectively by the predecessor auditor. The report of the predecessor auditor on this comparative financial information dated 25th October 2021 expressed a modified audit opinion including reporting on Material Uncertainty Related to Going Concern.

Our audit report also provides for a modified opinion

2. Due to our subsequent appointment as independent auditor after year-ended 31st March 2022, we were unable to perform the physical verification of inventory. Consequently, we have performed alternate procedures to audit the existence of inventory as per the guidance provided in SA 501 "Audit Evidence- Specific Considerations for selected Items" and have obtained sufficient appropriate audit evidence.

Our opinion is not modified in respect of above matter.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Directors report but does not include the financial statements and our auditors' report thereon.

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

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

Responsibilities of the Management and Those Charged with Governance for Financial Statements

The Company's management and Board of Directors are 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 state of affairs, loss including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) prescribed under section 133 of the Act. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement,

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing our opinion under section 143(3)(i) of the Companies Act, 2013 on whether the company has adequate internal financial controls with reference to the financial statements 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 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 auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, 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 except for the matters described in the Basis of Adverse Opinion section.

- 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 except for the matters described in the Basis of Adverse Opinion section.

- c. The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, Statement of Changes in Equity and statement of cash flows dealt with by this Report are in agreement with the books of account.

- d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards Ind AS prescribed under Section 133 of the Act except for the matters described in the Basis of Adverse Opinion section.

- e. The matter described in the Basis for Adverse Opinion above, in our opinion, may have an adverse effect on the functioning of the Company.

- f. On the basis of the written representations received from the directors as on 31 March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- g. With respect to the adequacy of the financial controls with reference to the financial statements of the company and the operating effectiveness of the such controls refer to our separate report in “Annexure- B”.
- h. With respect to the other matters to be included in the Auditors’ Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations as at 31 March 2022 on its financial position in its financial statements – Refer Note 33 to the Financial Statements.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2022; and
- iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), during the year, with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company during the year from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (c) Based on such audit procedures that the we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.
- v. No dividend has been declared and paid during the year by the company, accordingly, reporting under this clause is not applicable to the Company.

3. With respect to the matter to be included in the Auditors’ Report under section 197(16):

In our opinion and according to the information and explanations given to us, no remuneration has been paid by the Company to its directors during the year except sitting fees paid to independent directors as per the limits prescribed under Section 197 of the Companies Act 2013.

For PKF Sridhar & Santhanam LLP

Chartered Accountants

Firm’s Registration No.003990S/S200018

S. Narasimhan

Partner

Membership No. 206047

UDIN: 22206047AXNCUV1556

Place of Signature: Port Said, Egypt

Date: 30th September 2022

Annexure A

Referred to in paragraph 1 on 'Report on Other Legal and Regulatory Requirements' of our report of even date to the members of Feedback Energy Distribution Company Limited ("the Company") on the financial statements as of and for the year ended 31 March 2022.

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of the audit and to the best of our knowledge and belief, we state that:

i. (a)

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

The Company has maintained proper records showing full particulars of intangible assets.

b. The Company has a regular programme of physical verification of its Property, Plant and Equipment. Further, physical verification of the Property, Plant and Equipment was carried out during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets Pursuant to the programme, certain property plant and Equipment were physically verified by the management during the year. In our opinion and according to the information and explanation are given to us no material discrepancies were noticed on such verification.

c. According to the information and explanations given to us, the records examined by us, the Company does not hold immovable properties (owned and leasehold) and hence reporting under this clause is not applicable.

d. The Company has not revalued its Property, Plant and Equipment including Right of Use Assets and Intangible assets during the year and hence this clause is not applicable to the Company.

e. No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and rules made thereunder.

ii. a. The inventory, except goods in transit and stocks lying with third parties, has been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such verification is reasonable. For stocks lying with third parties at the year-end, written confirmations have been obtained and in respect of goods-in-transit, subsequent goods receipts have been verified or confirmations have been obtained from the parties. In our opinion, the coverage and procedure of such verification by the management is appropriate.

b. Based on our audit procedures & according to the information and explanation given to us, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. However, the company did not file quarterly returns or statements with such banks/financial institutions. Refer Note No. 52(xiv) of the Financial Statements.

(iii) Based on our audit procedures & according to the information and explanation given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties accordingly paragraph 3(iii) of the order is not applicable.

iv. Based on our audit procedures & according to the information and explanation given to us, the Company has neither given any loan, guarantees and security nor made any investment during the year covered under section 185 and 186 of the Act. Therefore paragraph 3(iv) of the Order is not applicable to the Company.

v. Based on our audit procedures & according to the information and explanation given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of the Act and the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

vi. We have broadly reviewed the books of accounts relating to materials, labour and other items of cost maintained by the Company as specified by the Central Government under sub section (1) of section 148 of the Act and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not, made a detailed examination of the cost records with a view to determine whether they are accurate and complete.

(vii)

a. According to the information and explanations given to us and the records of the Company examined by us, except for 34 instances of delay in depositing the professional tax and 26 instances of delay in depositing the Goods and Service Tax liabilities, the Company has generally been regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable with the appropriate authorities.

According to the information and explanation given to us and the records of the Company examined by us, no undisputed amounts payable in respect of Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues were in arrears, as at 31 March 2022 for a period of more than six months from the date they became payable except as follows:

Nature of statute	Nature of dues	Amount (in lakhs)	Period to which it relates	Due Date of payment
The Tripura Professions, traders, callings and employments Taxation Act, 1997	Professional Tax	0.08	April-21	15-05-2021
		0.09	May-21	15-06-2021
		0.09	June-21	15-07-2021
The Payment of Gratuity Act, 1972	Gratuity	64.18	March 2019 to September 2021 (various employees)	Within 30 days from the date of resignation of employee

b. According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) as at 31 March 2022, which have not been deposited with the appropriate authorities on account of any dispute, except as stated below:

Name of the Statute	Nature of the Dues	Amount demanded (Amount in INR Lakhs)	Amount paid (Amount in INR Lakhs)	Period to which amount relates	Forum where dispute is pending	Remarks, if any
Income Tax Act, 1961	Tax Deducted at Source	Rs.53 lakhs	Rs. Nil	FY 2016-17	Chief Commissioner of Income Tax	
Income Tax Act, 1961	Income Tax	Rs.1.11 lakhs	Rs. Nil	FY 2016-17	Assessing Officer	

viii. Based on our audit procedures and as per the information and explanations given by the management, no amount has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, paragraph 3(viii) of the order is not applicable to the Company.

ix.

a. Based on our audit procedures and as per the information and explanations given by the management, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender, except as stated below:

Amount not paid on

Nature of borrowing, including debt securities	Name of the lender*	due date (Rs. In Lakhs)	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
Term Loan under ECLGS	RBL Bank Limited	5.83	Principal	190	
		0.85	Interest	335	
		2.25	Interest	305	
		2.34	Interest	274	
		2.36	Interest	273	
		2.15	Interest	215	
		2.39	Interest	184	
Term Loan under ECLGS	Federal Bank Limited	4.13	Principal	190	
		1,000	Principal	669	
		124.20	Interest	760	
		11.63	Interest	519	
		12.14	Interest	488	
		11.87	Interest	458	
		12.39	Interest	427	
Term Loan	IDFC Bank Limited	12.52	Interest	396	
		12.25	Interest	366	
		12.79	Interest	335	
		12.50	Interest	305	
		13.05	Interest	274	
		13.19	Interest	243	
		12.05	Interest	215	
		13.46	Interest	184	
		101.10	Principal	729	
		588.67	Principal	608	
		588.67	Principal	547	
		588.67	Principal	456	
		588.67	Principal	364	
		588.67	Principal	272	
		14.36	Interest	427	
		68.91	Interest	396	
		63.79	Interest	366	
		66.76	Interest	335	
		64.71	Interest	305	

		67.27	Interest	274
		67.91	Interest	243
		61.34	Interest	215
Term Loan and ECGS term loan	HDFC Bank Limited	67.91	Interest	184
		59.38	Principal	198
		24.61	Interest	583-590
		19.21	Interest	519
		19.98	Interest	488
		19.47	Interest	458
		20.26	Interest	427
		20.40	Interest	396
		19.88	Interest	366
		20.68	Interest	335
		20.15	Interest	305
		20.96	Interest	274
		21.11	Interest	243
		19.20	Interest	215
		21.39	Interest	184
		23.05	Principal	386
		48.00	Principal	295
		63.86	Principal	234
		48.00	Principal	205
		39.06	Principal	192
Term Loan and ECLGS term Loan	Indus Ind Bank Limited	49.37	Interest	366
		79.86	Interest	335
		77.82	Interest	305
		80.91	Interest	274
		81.45	Interest	243
		74.05	Interest	215
		79.47	Interest	184
		8.36	Principal	190
		2.97	Interest	519
		3.08	Interest	488
		3.01	Interest	458
		3.14	Interest	427
		3.15	Interest	396

Term Loan under ECLGS	State Bank of Mauritius	3.07	Interest	366
		3.2	Interest	335
		3.12	Interest	305
		3.25	Interest	274
		3.27	Interest	243
		2.98	Interest	215
		3.34	Interest	184
		800.82	Principal	274
		44.50	Interest	274
		71.42	Interest	243
Cash Credit	HDFC Bank Limited	64.51	Interest	215
		71.42	Interest	184
		1,857.84	Principal	366
		8.17	Interest	335
		15.58	Interest	305
Cash Credit	State Bank of Mauritius	16.09	Interest	274
		16.09	Interest	243
		14.54	Interest	215
		16.09	Interest	184
		436.46	Principal	671
		47.11	Interest	671
		4.97	Interest	519
Working Capital Demand Loan	Hero Fincorp Limited	5.19	Interest	488
		5.07	Interest	458
		5.30	Interest	427
		5.35	Interest	396
		5.23	Interest	366
		5.46	Interest	335
		5.34	Interest	305
		5.58	Interest	274
		5.64	Interest	243
		5.15	Interest	215
		5.75	Interest	184
		1,000	Principal	573
		11.5	Interest	519

		11.5	Interest	489
		11.5	Interest	458
		11.5	Interest	428
		11.5	Interest	397
		11.5	Interest	367
		11.5	Interest	336
		11.5	Interest	306
		11.5	Interest	275
		11.5	Interest	245
Commercial Paper (Infrastructure Debt fund)- Series-I and II	IIFCL Mutual Fund	11.5	Interest	214
		11.5	Interest	184
		1,000	Principal	493
		12.74	Interest	463
		12.74	Interest	433
		12.74	Interest	402
		12.74	Interest	372
		12.74	Interest	341
		12.74	Interest	311
		12.74	Interest	280
		12.74	Interest	250
		12.74	Interest	220
		12.74	Interest	190

b. According to the information and explanations given to us, the Company is not a declared willful defaulter by any bank or financial institution or other lenders. Accordingly, paragraph 3(ix)(b) of the Order is not applicable to the Company.

c. According to the information and explanations given to us and the records of the Company examined by us, there were no term loans taken by the Company during the year and hence the question of the amount of loan so diverted and the purpose for which it is used does not arise. Accordingly, paragraph 3(ix)(c) of the Order is not applicable to the Company.

d. According to the information and explanations given to us and the records of the Company examined by us, no funds raised during the year on a short-term basis have been utilized for long-term purposes.

e. According to the information and explanations given to us and the records of the Company examined by us, the Company does not have any subsidiary, associate or joint venture and hence the question of the Company taking loan from any entity or person on account of or to meet the obligations of its subsidiaries, joint ventures or associate companies does not arise. Accordingly, paragraph 3(ix)(e) of the Order is not applicable to the Company.

f. According to the information and explanations given to us and the records of the Company examined by us, the Company does not have any subsidiary, associate or joint venture and hence the question of the Company raising any loans during the year on pledge of securities held in its subsidiaries, joint ventures or associate companies does not arise. Accordingly, paragraph 3(ix)(f) of the Order is not applicable to the Company.

x.

a. According to the information and explanations given to us, the Company did not raise money by way of initial public offer or further

public offer (including debt instruments) during the year and hence the question of whether money raised were applied for the purposes for which those are raised does not arise. Accordingly, paragraph 3(x) of the Order is not applicable to the Company.

b. According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence the question of whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised does not arise. Accordingly, paragraph 3(x)(b) of the Order is not applicable to the Company.

xi.

a. To the best of our knowledge and belief and according to the information and explanations given to us, we report that no fraud by the Company or on the Company has been noticed or reported during the year.

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

c. To the best of our knowledge and belief and according to the information and explanations given to us, we report that no whistle blower complaints were received during the year by the Company.

xii. The Company is not a Nidhi company in accordance with Nidhi Rules 2014. Accordingly, paragraph 3(xii)(a) to (c) of the Order is not applicable.

xiii. Based on our audit procedures and according to the information and explanations given to us, all the transactions entered into with the related parties during the year are in compliance with Section 177 and Section 188 of the Act where applicable and the details have been disclosed in the financial statements as required by the Indian accounting standard Related Party Disclosures (Ind AS 24).

xiv.

a. To the best of our knowledge and belief and according to the information and explanations given to us, the Company has an internal audit system commensurate with the size and nature of its business.

b. We have considered the reports of the Internal Auditors for the period under audit .

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

xvi.

a. Based on our audit procedures and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of Reserve Bank of India Act, 1934 (2 of 1934).

b. Based on our audit procedures and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable to the Company.

c. Based on our audit procedures and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence the questions of fulfilling criteria of a CIC, and in case the Company is an exempted or unregistered CIC, whether it continues to fulfill such criteria, do not arise. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable to the Company.

d. Based on our audit procedures and according to the information and explanations given to us, none of the group companies are Core Investment Company (CIC) and hence the question of number of CICs which are part of the Group does not arise. Accordingly, paragraph 3(xvi)(d) of the Order is not applicable to the Company.

xvii. Based on our audit procedures and according to the information and explanations given to us, the Company has incurred cash losses of Rs. 9,430.97 lakhs in the current financial year and has incurred cash losses of INR 16,173.21 lakhs in the immediately preceding financial year.

xviii. There has been a resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

xix. On the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that material uncertainty exists as on the date of the audit report of the Company's capability of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. Refer to Material Uncertainty Para in our audit report and Note No. 47 of the Financial Statements.

xx. Based on our audit procedures and according to the information and explanations given to us, although the Company fulfilled the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, however, in the absence of average net profits in the immediately three preceding years there is no requirement for the Company to spend any amount under sub-section (5) of section 135 of the said Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.

xxi. The reporting under clause 3(xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For PKF Sridhar & Santhanam LLP

Chartered Accountants

Firm's Registration No.003990S/S200018

S. Narasimhan

Partner

Membership No. 206047

UDIN: 22206047AXNCUV1556

Place of Signature: Port Said, Egypt

Date: 30th September 2022

Annexure B

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

Report on the Internal Financial Controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 (hereinafter referred to as "the Act").

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls, 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 adverse audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Basis for Adverse Opinion

We draw attention to Note No. 18 and 36 to the financial statements wherein it is stated that deferred tax assets (net) amounting to Rs.16,845.54 lakhs as on 31st March 2022 has been recognized by the company on the basis of future business projections prepared by the Management. However, in view of the continued losses incurred by the Company, uncertainty around securing new contracts and our inability to get sufficient appropriate audit evidence to validate the future projections provided by the Company, we doubt the Company's ability to utilise such deferred tax assets. Hence the company's internal control over financial reporting with respect to the evaluation and assessment of deferred tax assets (net) recognition, were not operating effectively, which could potentially result in the company recognising the deferred tax assets without establishing reasonable certainty of recoverability as per the applicable Indian Accounting Standards.

A material weakness is a deficiency or a combination of deficiencies, in internal financial control over financial reporting, such that there is reasonable possibility that a material misstatement of the company's annual financial statements will not be prevented or detected on a timely basis.

Adverse Opinion

We have audited the internal financial controls with reference to financial statements of Feedback Energy Distribution Company Limited ("the Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, except for the effects of the material weakness described in basis for adverse opinion paragraph above on the achievement of the objectives of the control criteria, the company has maintained, in all material respects, adequate internal financial controls over financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on the internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied

in our audit of the financial statements of the company for the year ended 31st March 2022 and this material weakness has affected our opinion on the said financial statements of the company and we have issued an adverse opinion on the financial statements.

For PKF Sridhar & Santhanam LLP

Chartered Accountants

Firm's Registration No.003990S/S200018

S. Narasimhan

Partner

Membership No. 206047

UDIN: 22206047AXNCUV1556

Place of Signature: Port Said, Egypt

Date: 30th September 2022

Textual information (36)

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

We have audited the financial statements of Feedback Energy Distribution Company Limited ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss including other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including 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, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the aforesaid financial statements do not give the information required by the Companies Act, 2013 ('the Act') in the manner so required and do not give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022, and loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

[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]	1
	01/04/2021 to 31/03/2022
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
Membership number of secretarial auditor	42457
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	26/09/2022

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (37) [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	Yes
Secretarial qualifications or observations or other remarks in secretarial audit report	Textual information (38) [See below]

Textual information (37)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED

MARCH 31, 2022

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

To,

The Members,

Feedback Energy Distribution Company Limited

(CIN: U40300DL2012PLC244113)

Regd. Office: 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 (here in after referred to as the “company”). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the company’s relevant books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided to us by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representation made by the Management, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2022, generally complied with the provisions of Acts, Rules, Regulations, Guidelines, Standards listed hereunder and subject to the reporting made hereinafter:-

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder; (Not applicable on the Company under review period)
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. The 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 Borrowings; (Not applicable on the Company under review period)

We have also examined compliance with the applicable clauses of the Secretarial Standards as issued and notified by The Institute of Company Secretaries of India relating to Board Meetings and General Meetings.

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 compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

Based on the information received and records maintained, we further report that;

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were significant changes in the composition of the Board of Directors that took place during the period under review, which were carried out in compliance with the provisions of the Act.
2. As per the Information provided by the management, adequate notices were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent 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.
3. Majority decision is carried through while the dissenting members’ views, if any, are captured and recorded as part of the minutes.

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

We further report that during the audit period there have been enlisted major actions or events undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc. -

1. The Board of Directors have inter-alia took note of following changes in the Board of Directors of the Company during the period under review : -

- Resignation of following Directors:

- Mrs. Rumjhum Chatterjee –Director

- Mr. R.S. Ramasubramaniam - Director

- Mr. Vinayak Chatterjee – Director

- Mr. Manoj Sehrawat – Director

- Mr. R N Nayak – Independent Director

- Mr. N N Misra – Independent Director

- Appointment of

- Mr. Parvesh Minocha - Additional Director

- Mr. Vikram Damodar Apte – Additional Director

- Mr. Samarjit Mohanty – Additional Director

2. The Company has defaulted in payment to its lenders and non-redemption of commercial paper as stated in its Board Report during the period under review.

3. The Company has appointed Company Secretary after the period stipulated under the provisions of Section 203 of the Companies Act, 2013 during the period under review.

4. Secretarial Standards are required to be followed in true letter and spirit.

Place: Delhi	For Jeewan Bose & Company
Date: 27.09.2022	CS Jeewan Bose
UDIN: A042457D001046011	Proprietor
	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.

Place: Delhi

Date: 27.09.2022

UDIN: A042457D001046011

For Jeewan Bose & Company

CS Jeewan Bose

Proprietor

C.P. No. 16111

Textual information (38)

Secretarial qualifications or observations or other remarks in secretarial audit report

- The Company has defaulted in payment to its lenders and non-redemption of commercial papers.
- The Company has appointed Company Secretary after the period stipulated under the provisions of Section 203 of the Companies Act, 2013.

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 203.55	(B) 291.22	798
Other intangible assets	1,278.1	1,707.82	3,308.57
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	767.94	3,451.36	
Total non-current financial assets	767.94	3,451.36	
Deferred tax assets (net)	16,538.35	12,658.01	
Other non-current assets	(C) 185.93	(D) 127.15	
Total non-current assets	18,973.87	18,235.56	
Current assets [Abstract]			
Inventories	77.62	904.77	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	5,488.73	7,977.74	
Cash and cash equivalents	469.58	2,663.21	
Bank balance other than cash and cash equivalents	385.85	330.39	
Loans, current	0	0.3	
Other current financial assets	3,054.19	3,046.04	
Total current financial assets	9,398.35	14,017.68	
Other current assets	545.38	1,014.1	
Total current assets	10,021.35	15,936.55	
Total assets	28,995.22	34,172.11	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	3,361.6	3,361.6	3,361.6
Other equity	-30,626.9	-20,355.15	
Total equity attributable to owners of parent	-27,265.3	-16,993.55	
Total equity	-27,265.3	-16,993.55	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	153.38	17,730.16	
Other non-current financial liabilities	(E) 19.28	(F) 72.64	
Total non-current financial liabilities	172.66	17,802.8	
Provisions, non-current	45.79	109.93	
Total non-current liabilities	218.45	17,912.73	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	38,559.23	22,397.36	
Trade payables, current	(G) 10,618.15	(H) 8,565.12	
Other current financial liabilities	(I) 5,525.58	(J) 1,442.45	
Total current financial liabilities	54,702.96	32,404.93	
Other current liabilities	1,217.5	356.79	
Provisions, current	121.61	491.21	
Total current liabilities	56,042.07	33,252.93	
Total liabilities	56,260.52	51,165.66	
Total equity and liabilities	28,995.22	34,172.11	

Footnotes

- (A) Property, plant and equipment- Rs. 167.19 Right to use assets - Rs. 36.36
 (B) Property, plant and equipment- Rs. 190.95 Right to use assets - Rs. 100.27
 (C) Non-current tax assets (net)- Rs. 185.64 Other non-current assets- Rs. 0.29
 (D) Non-current tax assets (net)- Rs. 123.24 Other non-current assets- Rs. 3.91
 (E) (ii) Lease liabilities
 (F) (ii) Lease liabilities
 (G) - Total outstanding dues of micro enterprises and small enterprises- Rs. 519.34 - Total outstanding dues of creditors other than micro enterprises and small enterprises- Rs. 10,098.81
 (H) - Total outstanding dues of micro enterprises and small enterprises- Rs. 649.34 - Total outstanding dues of creditors other than micro enterprises and small enterprises- Rs. 7,915.78
 (I) Lease liabilities- Rs. 17.52 Other financial liabilities- Rs. 5,508.06
 (J) Lease liabilities- Rs. 71.97 Other financial liabilities- Rs. 1,370.48

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -30.47	[INR/shares] -54.01	[INR/shares] -30.47	[INR/shares] -54.01
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] -30.47	[INR/shares] -54.01	[INR/shares] -30.47	[INR/shares] -54.01
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -30.47	[INR/shares] -54.01	[INR/shares] -30.47	[INR/shares] -54.01
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] -30.47	[INR/shares] -54.01	[INR/shares] -30.47	[INR/shares] -54.01

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	12,647.37	19,715.18
Other income	109.82	148.76
Total income	12,757.19	19,863.94
Expenses [Abstract]		
Cost of materials consumed	3,730.94	5,411.31
Purchases of stock-in-trade	7,944.47	14,373.44
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,264.86	3,166.08
Finance costs	6,070.32	4,594.76
Depreciation, depletion and amortisation expense	509.35	1,839.44
Other expenses	2,661.6	2,870.33
Total expenses	22,181.54	32,255.36
Profit before exceptional items and tax	-9,424.35	-12,391.42
Exceptional items before tax	-4,685.06	-7,359.2
Total profit before tax	-14,109.41	-19,750.62
Tax expense [Abstract]		
Current tax	1.98	0
Deferred tax	-3,870.1	-1,596.21
Total tax expense	-3,868.12	-1,596.21
Total profit (loss) for period from continuing operations	-10,241.29	-18,154.41
Total profit (loss) for period	-10,241.29	-18,154.41
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	-30.46	-40.07
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-30.46	-40.07
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	-30.46	-40.07
Total comprehensive income	-10,271.75	-18,194.48
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	-40.7	-53.54
Other comprehensive income that will not be reclassified to profit or loss, before tax	-40.7	-53.54
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	-40.7	-53.54
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	-10.24	-13.47
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-10.24	-13.47
Total other comprehensive income	-30.46	-40.07
Total comprehensive income	-10,271.75	-18,194.48
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -30.47	[INR/shares] -54.01
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -30.47	[INR/shares] -54.01

Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -30.47	[INR/shares] -54.01
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -30.47	[INR/shares] -54.01

[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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	-40.7	-53.54

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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	-30.46	-40.07

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-10,241.29	-18,154.41		-10,241.29
Changes in comprehensive income components	-30.46	-40.07		-30.46
Total comprehensive income	-10,271.75	-18,194.48		-10,271.75
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-10,271.75	-18,194.48		-10,271.75
Other equity at end of period	-30,626.9	-20,355.15	-2,160.67	-30,626.9

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-18,154.41		-10,241.29	-18,154.41
Changes in comprehensive income components	-40.07		-30.46	-40.07
Total comprehensive income	-18,194.48		-10,271.75	-18,194.48
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-18,194.48		-10,271.75	-18,194.48
Other equity at end of period	-20,355.15	-2,160.67	-30,626.9	-20,355.15

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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	-2,160.67	18,780.09	18,780.09	18,780.09

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-10,241.29	-18,154.41		-10,241.29
Changes in comprehensive income components	-30.46	-40.07		-30.46
Total comprehensive income	-10,271.75	-18,194.48		-10,271.75
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-10,271.75	-18,194.48		-10,271.75
Other equity at end of period	-49,406.99	-39,135.24	-20,940.76	-49,406.99

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-18,154.41	
Changes in comprehensive income components	-40.07	
Total comprehensive income	-18,194.48	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-18,194.48	
Other equity at end of period	-39,135.24	-20,940.76

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (39) [See below]

Textual information (39)

Disclosure of notes on changes in equity [Text Block]

Particulars	Equity Share capital	Other equity - Reserves and Surplus	Retained earnings	Grand Total
		Securities Premium		
Balance as at 01 April 2020	3,361.60	18,780.09	(20,940.76)	1,200.93
Changes in accounting policy or prior period errors	-	-	-	-
Restated Balance as at 1st April 2020	3,361.60	18,780.09	(20,940.76)	1,200.93
Loss for the year	-	-	(18,154.41)	(18,154.41)
Other comprehensive income (net of tax)	-	-	(40.07)	(40.07)
Total comprehensive loss for the year	-	-	(18,194.48)	(18,194.48)
Balance as at 31 March 2021	3,361.60	18,780.09	(39,135.24)	(16,993.55)
Changes in accounting policy or prior period errors	-	-	-	-
Restated Balance as at 1st April 2021	3,361.60	18,780.09	(39,135.24)	(16,993.55)
Loss for the year	-	-	(10,241.29)	(10,241.29)
Other comprehensive income (net of tax)	-	-	(30.46)	(30.46)
Total comprehensive loss for the year	-	-	(10,271.75)	(10,271.75)
Balance as at 31 March 2022	3,361.60	18,780.09	(49,406.99)	(27,265.30)

15	Other equity		As at 31 March 2022	As at 31 March 2021
	Reserves and Surplus			
	Securities premium			
Share Premium Account	Balance at the beginning of the year		18,780.09	18,780.09
	Add: Addition		-	-
	Balance at the end of the year (A)		18,780.09	18,780.09
	Retained earnings			
Profit & Loss Account	Balance in the beginning of the year		(39,135.24)	(20,940.76)
	Add: Profit / (Loss) for the year		(10,241.29)	(18,154.41)
	Add : Other comprehensive income arising from remeasurement of defined benefit obligation, net of tax		(30.46)	(40.07)
	Balance at the end of the year (B)		(49,406.99)	(39,135.24)
	Total (A+B)		(30,626.90)	(20,355.15)

Security Premium
*Securities premium is credited when shares are issued at premium. It is utilised in accordance with the provisions of the Act, to issue bonus shares, to provide for premium on redemption of shares, write-off equity related expenses like underwriting costs, etc.
Retained earnings
This reserve represents undistributed accumulated earnings of the company as on balance sheet date.

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-14,109.41	-19,750.62	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	6,070.32	4,594.76	
Adjustments for decrease (increase) in inventories	827.15	0	
Adjustments for decrease (increase) in trade receivables, current	-1,575.4	376.7	
Adjustments for decrease (increase) in other current assets	485.92	2,716.79	
Adjustments for other financial assets, current	(A) 448.29	(B) -2,414.27	
Adjustments for increase (decrease) in trade payables, current	2,052.3	528.4	
Adjustments for increase (decrease) in other current liabilities	1,125.51	1,740.9	
Adjustments for depreciation and amortisation expense	509.35	1,839.44	
Adjustments for provisions, current	-474.44	321.87	
Adjustments for interest income	62.02	112.2	
Other adjustments to reconcile profit (loss)	(C) 6,244.91	(D) 8,801.34	
Total adjustments for reconcile profit (loss)	15,651.89	18,393.73	
Net cash flows from (used in) operations	1,542.48	-1,356.89	
Income taxes paid (refund)	64.38	-156.85	
Net cash flows from (used in) operating activities	1,478.1	-1,200.04	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	1.14	22.66	
Interest received	48.45	112.2	
Other inflows (outflows) of cash	(E) 74.57	(F) 1,394.77	
Net cash flows from (used in) investing activities	121.88	1,484.31	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(G) 758.99	(H) 11,349.27	
Repayments of borrowings	(I) 2,173.92	(J) 5,443.14	
Interest paid	2,181.96	3,795.65	
Other inflows (outflows) of cash	(K) -67.25	(L) -159.8	
Net cash flows from (used in) financing activities	-3,664.14	1,950.68	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2,064.16	2,234.95	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	-129.47	-105.67	
Net increase (decrease) in cash and cash equivalents	-2,193.63	2,129.28	
Cash and cash equivalents cash flow statement at end of period	469.58	2,663.21	533.93

Footnotes

(A) Decrease/ (Increase) in loans given- Rs. 0.30 Decrease/ (Increase) in other financial assets- Rs. 447.99

(B) Decrease/ (Increase) in loans given- Rs. 4.29 Decrease/ (Increase) in other financial assets- Rs. (2,418.56)

(C) Gain on derecognition of Right of use assets- Rs. (47.80) Exceptional items (refer note 45)- Rs. 4,685.06 Provision for doubtful debts- Rs. 1,503.08 Loss on Discard of Assets- Rs. 0.82 Provision for doubtful advances- Rs. 103.75

(D) Gain on derecognition of Right of use assets- Rs. (36.56) Impairment of Capital work-in-progress- Rs. 308.53 Exceptional items (refer note 45)- Rs. 7,359.20 Provision for doubtful debts- Rs. 13.70 Bad debt written off- Rs. 1,156.47

(E) Investment in fixed deposits (net)

(F) Investment in fixed deposits (net)

(G) Proceeds of short-term borrowings- Rs. 758.99

(H) Proceeds of long-term borrowings- Rs. 5,603.20 Proceeds of short-term borrowings- Rs. 5,746.07

(I) Repayment of long-term borrowings- Rs. (1,861.41) Repayment of Short-term borrowings- Rs. (312.51)

(J) Repayment of long-term borrowings- Rs. (1,767.56) Repayment of Short-term borrowings- Rs. (3,675.58)

(K) Payment of lease liabilities

(L) Payment of lease liabilities

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (40) [See below]

Textual information (40)

Disclosure of significant accounting policies [Text Block]

1 NATURE OF OPERATIONS

Feedback Energy Distribution Company Limited ("the Company") was incorporated on 29th Oct 2012 as Private Limited Company, the company has been Converted into Public Limited w.e.f 24th June 2014. The Company is engaged in the business of Electricity Distribution and Network Rollout Implementation.

2 SIGNIFICANT ACCOUNTING POLICIES

2.01 Statement of compliance

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

2.02 Recent Accounting and Other Pronouncements

- (i) Ind AS 107 Financial Instruments: Disclosures – Additional disclosures relating to interest rate benchmark reform (IBOR reform) including nature and extent of risks to which the entity is exposed due to financial instruments subject to interest rate benchmark reform and how the Company manages those risks; the Company's progress in completing the transition to alternative benchmark rates and how the Company is managing the transition.
- (ii) Ind AS 109 Financial Instruments – Guidance provided on accounting for modifications of contracts resulting from changes in the basis for determining the contractual cash flows as a result of the IBOR reform; various exceptions and relaxations have been provided in relation to the hedge accounting.
- (iii) Ind AS 116 Leases – Extension of optional practical expedient in case of rent concessions as a direct consequence of COVID-19 pandemic till 30th June, 2022 and guidance on accounting for modification of lease contracts resulting from the IBOR reform.
- (iv) Ind AS 102 Share based payments – Alignment of liabilities definition with the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India.
- (v) Ind AS 103 Business Combination – Alignment of assets and liabilities definition with the Framework for Preparation and Presentation of Financial Statements with Indian Accounting Standards
- (vi) Amendment of definition of term 'recoverable amount' in Ind AS 105, Ind AS 16 and Ind AS 36 from 'fair value less cost to sell' to 'fair value less cost of disposal'.

None of these amendments have any material effect on the Company's financial statements.

2.03 New Standards/Amendments notified but not yet effective:

The following Accounting Standards have been modified on miscellaneous issues with effect from 1st April 2022. Such changes include clarification/guidance on:

- (i) Ind AS 103 Business Combination – Identified assets acquired and liabilities assumed (including contingent assets and contingent liabilities) must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Ind AS (Conceptual Framework) issued by the Institute of Chartered Accountants of India (ICAI).
- (ii) Ind AS 109 Financial Instruments – Guidance provided on identifying substantial modification of the terms of an existing financial liability basis difference in discounted present value of the cash flows between old and new terms (the '10 percent' test).
- (iii) Ind AS 16 Property, Plant and Equipment (PPE) – Clarification provided on accounting for excess of net sale proceeds of items produced over the cost of testing as deduction from the directly attributable costs considered as part of cost of an item of PPE.
- (iv) Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets – Illustrative guidance provided on the cost of fulfilling a contract - incremental costs of fulfilling the contract and allocation of other costs that relate directly to fulfilling contracts, and clarification provided on recognizing impairment loss that has occurred on assets used in fulfilling the contract before a separate provision for onerous contract established.

2.04 Basis of measurement

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

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

To provide more reliable and relevant information about the effect of certain items in the Balance Sheet and Statement of Profit and Loss, the Company has changed the classification of certain items. Previous year figures have been re-grouped or reclassified, to confirm to such current year's grouping / classifications. There is no impact on Equity or Net Profit due to these regrouping / reclassifications.

2.05 Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in

Indian National Rupee ('INR'), which is the Company's functional and presentation currency.

2.06 Current or Non current classification

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

2.07 Use of judgments and estimates

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

Application of accounting policies that require critical accounting estimates and assumption judgments having the most significant effect on the amounts recognized in the financial statements are:

- Measurement of defined benefit obligations;
- Recognition of deferred tax assets;
- Useful life and residual value of Property, plant and equipment and intangible assets;
- Impairment test of financial and non-financial assets;
- Recognition and measurement of provisions and contingencies;
- Fair value measurement of financial instruments;
- Measurement of fair value for share based payments
- Recognition and measurement of provisions and contingencies.

Revenue Recognition:

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

A. Revenue from Operations:

a) Sale of Energy

Revenue from sale of power is accounted on accrual basis and is recognised on basis of billings to customers when no significant uncertainty as to the measurability or collectability exists and includes unbilled revenues accrued up to the end of the accounting year. The sale of electricity is as per tariff fixed by respective State Electricity Regulatory Committees (SERC) of the operating states.

Purchase of Energy: The power purchase cost is based on the number of units of electricity purchased from respective distribution companies (DISCOM) based on billings of units made in accordance with rates agreed with them. The units are determined by joint readings made at interface metering points.

Licensee Share: Pursuant to the agreements, upside sharing with respective discoms above the base rate agreed upon

2.08 is also included in this cost .

B) Other Operating Income

a) Income from Meter Rent

Revenue is recognized 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 Orders and Supply Code.

b) Other Service Charges

Revenue from Service Charges such as reconnection charges, service connection charges, meter testing fee, supervision charges etc. are recognized on completion of specified services as per terms of the Agreements and in compliance to the Regulatory Tariff Orders and Supply Code.

C) Income from Network Rollout Implementation

The Company follows the percentage completion method, based on the stage of completion at the balance sheet date, taking into account the contractual price and revision thereto by estimating total revenue including claims / variations as per Indian Standard 115 and total cost till completion of the contract and the profit so determined has been accounted for proportionate to the percentage of the actual work done.

B.Other Income:

Interest Income is recognized on time proportionate basis taking into account the amount outstanding and the rate applicable.

2.09 Property, plant and equipment

Tangible assets are stated at cost, less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use. When assets are sold or discarded, their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is included in the Statement of Profit & Loss. Credit of duty, if availed, is adjusted in the acquisition cost of the respective fixed assets.

Capital work- in-progress is carried at cost including direct cost, related incidental expenditure and attributable interest cost. Schemes/projects under tangible fixed assets which are not yet ready for their intended use at the balance sheet date.

Intangible assets.

Intangible assets under development comprises cost of acquired or self generated intangible fixed assets that are not yet ready for their intended use at the Balance Sheet date. Cost Includes Original Cost of Acquisition, expenditure towards development, implementation and installation.

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in Statement of Profit and Loss in the period in which the expenditure is incurred.

Intangible assets under development

Expenditure on research activities, undertaken with prospect of gaining new scientific or technical knowledge and understanding, is recognized in the Statement of Profit and Loss as incurred.

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

Other development costs are recognised in Statement of Profit and Loss as incurred. Capitalised development expenditure is measured at cost less accumulated amortization and accumulated impairment loss (if any).

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.

2.11

Right-of-use assets are depreciated over the lease term being the estimated useful life for properties and computers 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.

2.12 Depreciation & Amortisation

- a. Depreciation on Plant & Machinery (Electricity Distribution systems and metering) is provided on lower of useful life of ten years(Considered based on the tenure of Distribution Franchise Agreement including the extension as prescribed) and useful life determined on the basis of technical assessment.
- b. Depreciation on other Fixed Assets is provided on Straight Line Method based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.
- c. Depreciation on additions/deductions is provided from the date of assets being put to use for their intended purpose up to the date of their disposal.
- d. Assets individually costing below Rs. 5,000 are fully depreciated during the year they are put to use.
- e. Leasehold Improvement are amortised over the period of lease.
- f. Cost incurred on acquisition of intangible assets are capitalized and amortized over a period of 5 years on Straight Line Method from the year of acquisition.

2.13 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 on impairment. If any such indication exists, then the asset's recoverable amount is estimated.

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

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, 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 or CGU.

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. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

2.14 Financial instruments**(a) Initial recognition**

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade

receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the

acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

(b) Subsequent measurement

(i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss.

When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

(iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(iv) Financial liabilities carried at amortized cost

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade

(c) receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

(d) Derecognition

Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

Financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

(e) Reclassification of Financial Assets and Financial Liabilities

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

(f) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

2.15 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using other valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Fair values for measurement and/ or disclosure purposes are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

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

Level 2 - The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. Derived from prices).

Level 3 - If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

- 2.16 Inventory: Inventory, if any, at the closing date is valued at, lower of cost and net realisable value. Cost of inventory is determined at FIFO Basis.

2.17 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognized but are disclosed in notes. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

2.18 Employee Benefits

(a) Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(b) Defined contribution plans

Employees benefits in the form of the Company's contribution to Provident Fund and Family Pension scheme are defined contribution schemes. The Company recognizes contribution payable to these schemes as an expense, when an employee renders the related service.

If the contribution payable exceeds contribution already paid, the deficit payable is recognized as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the end of the reporting period, the Company recognize that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.

(c) Defined benefit plans

Retirement benefits in the form of gratuity are considered as defined benefit plans. The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The Company provides for its gratuity liability based on actuarial valuation of the gratuity liability as at the Balance Sheet date, based on Projected Unit Credit Method, carried out by an independent actuary. The Company's gratuity scheme is unfunded. The defined benefit obligation is recognized as provision in the Balance Sheet.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in Other Comprehensive Income. Net interest expense (income) on the net defined liability is computed by applying the discount rate, used to measure the net defined liability, to the net defined liability at the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognized in statement of profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in statement of profit or loss. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(d) Other long-term employee benefits

Employee benefits in the form of long term compensated absences are considered as long term employee benefits. The Company's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Remeasurements are recognized in profit or loss in the period in which they arise.

The liability for long term compensated absences are provided based on actuarial valuation as at the Balance Sheet date, based on Projected Unit Credit Method, carried out by an independent actuary.

2.19 Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Financial instruments designated as Hedge Instruments are mark to market using the valuation given by the bank on the reporting date.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated

to the functional currency at the exchange rate at the date that the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

2.20 Borrowing costs

Borrowing costs are interest and other ancillary costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalized until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. All the other borrowing costs are recognized in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

2.21 Taxation

Income tax expense comprises current and deferred tax. It is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in Other Comprehensive Income.

a. Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

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

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

b. Deferred Tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences. In contrast, deferred tax assets in respect of all deductible temporary differences and unused tax losses are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences and tax losses can be utilized.

The carrying value of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realized based on the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to cover or settle the carrying value of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

- i) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- ii) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

Deferred tax assets include Minimum Alternate Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. MAT is recognized as deferred tax assets in the Balance Sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

2.22 Segment Reporting:

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The Segment Revenue, Segment Results, Segment Assets and Segment Liabilities include respective amounts identifiable to each of the segments and also amounts allocated on a reasonable basis.

2.23 Earnings Per Share

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

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

2.24 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.25 Cash flow statement

Cash flows are reported using the indirect method as explained in the Accounting Standard on Statement of Cash Flows (Ind AS - 7), whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated

with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.26 Employee Share Based Compensation

Employees of the Company have been granted stock options of the Holding Company. Under Ind AS, the cost of Stock Options is recognised based on the fair value of Stock Options as on the grant date.

The Holding Company follows the fair value method for computing the compensation cost for all options granted which is amortized over the vesting period.

2.27 Operating Cycle: The company has determined its operating cycle as 12 months for the purposes of classification of its assets and liabilities as current and non current.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (41) [See below]	Textual information (42) [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 (43) [See below]	

Textual information (41)

Statement of Ind AS compliance [Text Block]

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

Textual information (42)

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 (43)

Disclosure of significant accounting policies [Text Block]

1 NATURE OF OPERATIONS

Feedback Energy Distribution Company Limited ("the Company") was incorporated on 29th Oct 2012 as Private Limited Company, the company has been Converted into Public Limited w.e.f 24th June 2014. The Company is engaged in the business of Electricity Distribution and Network Rollout Implementation.

2 SIGNIFICANT ACCOUNTING POLICIES

2.01 Statement of compliance

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

2.02 Recent Accounting and Other Pronouncements

- (i) Ind AS 107 Financial Instruments: Disclosures – Additional disclosures relating to interest rate benchmark reform (IBOR reform) including nature and extent of risks to which the entity is exposed due to financial instruments subject to interest rate benchmark reform and how the Company manages those risks; the Company's progress in completing the transition to alternative benchmark rates and how the Company is managing the transition.
- (ii) Ind AS 109 Financial Instruments – Guidance provided on accounting for modifications of contracts resulting from changes in the basis for determining the contractual cash flows as a result of the IBOR reform; various exceptions and relaxations have been provided in relation to the hedge accounting.
- (iii) Ind AS 116 Leases – Extension of optional practical expedient in case of rent concessions as a direct consequence of COVID-19 pandemic till 30th June, 2022 and guidance on accounting for modification of lease contracts resulting from the IBOR reform.
- (iv) Ind AS 102 Share based payments – Alignment of liabilities definition with the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India.
- (v) Ind AS 103 Business Combination – Alignment of assets and liabilities definition with the Framework for Preparation and Presentation of Financial Statements with Indian Accounting Standards
- (vi) Amendment of definition of term 'recoverable amount' in Ind AS 105, Ind AS 16 and Ind AS 36 from 'fair value less cost to sell' to 'fair value less cost of disposal'.

None of these amendments have any material effect on the Company's financial statements.

2.03 New Standards/Amendments notified but not yet effective:

The following Accounting Standards have been modified on miscellaneous issues with effect from 1st April 2022. Such changes include clarification/guidance on:

- (i) Ind AS 103 Business Combination – Identified assets acquired and liabilities assumed (including contingent assets and contingent liabilities) must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Ind AS (Conceptual Framework) issued by the Institute of Chartered Accountants of India (ICAI).
- (ii) Ind AS 109 Financial Instruments – Guidance provided on identifying substantial modification of the terms of an existing financial liability basis difference in discounted present value of the cash flows between old and new terms (the '10 percent' test).
- (iii) Ind AS 16 Property, Plant and Equipment (PPE) – Clarification provided on accounting for excess of net sale proceeds of items produced over the cost of testing as deduction from the directly attributable costs considered as part of cost of an item of PPE.
- (iv) Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets – Illustrative guidance provided on the cost of fulfilling a contract - incremental costs of fulfilling the contract and allocation of other costs that relate directly to fulfilling contracts, and clarification provided on recognizing impairment loss that has occurred on assets used in fulfilling the contract before a separate provision for onerous contract established.

2.04 Basis of measurement

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

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

To provide more reliable and relevant information about the effect of certain items in the Balance Sheet and Statement of Profit and Loss, the Company has changed the classification of certain items. Previous year figures have been re-grouped or reclassified, to confirm to such current year's grouping / classifications. There is no impact on Equity or Net Profit due to these regrouping / reclassifications.

2.05 Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in

Indian National Rupee ('INR'), which is the Company's functional and presentation currency.

2.06 Current or Non current classification

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

2.07 Use of judgments and estimates

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

Application of accounting policies that require critical accounting estimates and assumption judgments having the most significant effect on the amounts recognized in the financial statements are:

- Measurement of defined benefit obligations;
- Recognition of deferred tax assets;
- Useful life and residual value of Property, plant and equipment and intangible assets;
- Impairment test of financial and non-financial assets;
- Recognition and measurement of provisions and contingencies;
- Fair value measurement of financial instruments;
- Measurement of fair value for share based payments
- Recognition and measurement of provisions and contingencies.

Revenue Recognition:

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

A. Revenue from Operations:

a) Sale of Energy

Revenue from sale of power is accounted on accrual basis and is recognised on basis of billings to customers when no significant uncertainty as to the measurability or collectability exists and includes unbilled revenues accrued up to the end of the accounting year. The sale of electricity is as per tariff fixed by respective State Electricity Regulatory Committees (SERC) of the operating states.

Purchase of Energy: The power purchase cost is based on the number of units of electricity purchased from respective distribution companies (DISCOM) based on billings of units made in accordance with rates agreed with them. The units are determined by joint readings made at interface metering points.

Licensee Share: Pursuant to the agreements, upside sharing with respective discoms above the base rate agreed upon

2.08 is also included in this cost .

B) Other Operating Income

a) Income from Meter Rent

Revenue is recognized 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 Orders and Supply Code.

b) Other Service Charges

Revenue from Service Charges such as reconnection charges, service connection charges, meter testing fee, supervision charges etc. are recognized on completion of specified services as per terms of the Agreements and in compliance to the Regulatory Tariff Orders and Supply Code.

C) Income from Network Rollout Implementation

The Company follows the percentage completion method, based on the stage of completion at the balance sheet date, taking into account the contractual price and revision thereto by estimating total revenue including claims / variations as per Indian Standard 115 and total cost till completion of the contract and the profit so determined has been accounted for proportionate to the percentage of the actual work done.

B.Other Income:

Interest Income is recognized on time proportionate basis taking into account the amount outstanding and the rate applicable.

2.09 Property, plant and equipment

Tangible assets are stated at cost, less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use. When assets are sold or discarded, their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is included in the Statement of Profit & Loss. Credit of duty, if availed, is adjusted in the acquisition cost of the respective fixed assets.

Capital work- in-progress is carried at cost including direct cost, related incidental expenditure and attributable interest cost. Schemes/projects under tangible fixed assets which are not yet ready for their intended use at the balance sheet date.

Intangible assets.

Intangible assets under development comprises cost of acquired or self generated intangible fixed assets that are not yet ready for their intended use at the Balance Sheet date. Cost Includes Original Cost of Acquisition, expenditure towards development, implementation and installation.

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in Statement of Profit and Loss in the period in which the expenditure is incurred.

Intangible assets under development

Expenditure on research activities, undertaken with prospect of gaining new scientific or technical knowledge and understanding, is recognized in the Statement of Profit and Loss as incurred.

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

Other development costs are recognised in Statement of Profit and Loss as incurred. Capitalised development expenditure is measured at cost less accumulated amortization and accumulated impairment loss (if any).

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.

2.11

Right-of-use assets are depreciated over the lease term being the estimated useful life for properties and computers 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.

2.12 Depreciation & Amortisation

- a. Depreciation on Plant & Machinery (Electricity Distribution systems and metering) is provided on lower of useful life of ten years(Considered based on the tenure of Distribution Franchise Agreement including the extension as prescribed) and useful life determined on the basis of technical assessment.
- b. Depreciation on other Fixed Assets is provided on Straight Line Method based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.
- c. Depreciation on additions/deductions is provided from the date of assets being put to use for their intended purpose up to the date of their disposal.
- d. Assets individually costing below Rs. 5,000 are fully depreciated during the year they are put to use.
- e. Leasehold Improvement are amortised over the period of lease.
- f. Cost incurred on acquisition of intangible assets are capitalized and amortized over a period of 5 years on Straight Line Method from the year of acquisition.

2.13 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 on impairment. If any such indication exists, then the asset's recoverable amount is estimated.

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

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, 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 or CGU.

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. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

2.14 Financial instruments**(a) Initial recognition**

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade

receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the

acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

(b) Subsequent measurement

(i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss.

When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

(iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(iv) Financial liabilities carried at amortized cost

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade

- (c) receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

(d) Derecognition

Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

Financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

(e) Reclassification of Financial Assets and Financial Liabilities

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

(f) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

2.15 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using other valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Fair values for measurement and/ or disclosure purposes are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

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

Level 2 - The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. Derived from prices).

Level 3 - If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

- 2.16 Inventory: Inventory, if any, at the closing date is valued at, lower of cost and net realisable value. Cost of inventory is determined at FIFO Basis.

2.17 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognized but are disclosed in notes. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

2.18 Employee Benefits

(a) Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(b) Defined contribution plans

Employees benefits in the form of the Company's contribution to Provident Fund and Family Pension scheme are defined contribution schemes. The Company recognizes contribution payable to these schemes as an expense, when an employee renders the related service.

If the contribution payable exceeds contribution already paid, the deficit payable is recognized as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the end of the reporting period, the Company recognize that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.

(c) Defined benefit plans

Retirement benefits in the form of gratuity are considered as defined benefit plans. The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The Company provides for its gratuity liability based on actuarial valuation of the gratuity liability as at the Balance Sheet date, based on Projected Unit Credit Method, carried out by an independent actuary. The Company's gratuity scheme is unfunded. The defined benefit obligation is recognized as provision in the Balance Sheet.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in Other Comprehensive Income. Net interest expense (income) on the net defined liability is computed by applying the discount rate, used to measure the net defined liability, to the net defined liability at the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognized in statement of profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in statement of profit or loss. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(d) Other long-term employee benefits

Employee benefits in the form of long term compensated absences are considered as long term employee benefits. The Company's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Remeasurements are recognized in profit or loss in the period in which they arise.

The liability for long term compensated absences are provided based on actuarial valuation as at the Balance Sheet date, based on Projected Unit Credit Method, carried out by an independent actuary.

2.19 Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Financial instruments designated as Hedge Instruments are mark to market using the valuation given by the bank on the reporting date.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated

to the functional currency at the exchange rate at the date that the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

2.20 Borrowing costs

Borrowing costs are interest and other ancillary costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalized until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. All the other borrowing costs are recognized in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

2.21 Taxation

Income tax expense comprises current and deferred tax. It is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in Other Comprehensive Income.

a. Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

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

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

b. Deferred Tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences. In contrast, deferred tax assets in respect of all deductible temporary differences and unused tax losses are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences and tax losses can be utilized.

The carrying value of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realized based on the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to cover or settle the carrying value of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

- i) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- ii) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

Deferred tax assets include Minimum Alternate Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. MAT is recognized as deferred tax assets in the Balance Sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

2.22 Segment Reporting:

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The Segment Revenue, Segment Results, Segment Assets and Segment Liabilities include respective amounts identifiable to each of the segments and also amounts allocated on a reasonable basis.

2.23 Earnings Per Share

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

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

2.24 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.25 Cash flow statement

Cash flows are reported using the indirect method as explained in the Accounting Standard on Statement of Cash Flows (Ind AS - 7), whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated

with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.26 Employee Share Based Compensation

Employees of the Company have been granted stock options of the Holding Company. Under Ind AS, the cost of Stock Options is recognised based on the fair value of Stock Options as on the grant date.

The Holding Company follows the fair value method for computing the compensation cost for all options granted which is amortized over the vesting period.

2.27 Operating Cycle: The company has determined its operating cycle as 12 months for the purposes of classification of its assets and liabilities as current and non current.

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

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

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

[400600] Notes - Property, plant and equipment

Disclosure of 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]	Property, plant and equipment [Member]	Plant and equipment [Member]		Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		Owned assets [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer child Membe	Refer child Member	Refer child Member	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer child Membe	Refer child Member	Refer child Member	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.
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]	Other plant and equipment [Member]	Furniture and fixtures [Member]		Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		Owned assets [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
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	Refer child Member
Useful lives or depreciation rates, property, plant and equipment	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	Refer child Member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		Owned assets [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer child Member	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer child Member	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		Owned assets [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
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	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		Owned assets [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
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	Refer child Member	Refer child Member	NA
Useful lives or depreciation rates, property, plant and equipment	based on Useful life determined on the basis of technical assessment, which is different from the useful life prescribed in the Schedule II of the Companies Act 2013.	Refer child Member	Refer child Member	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]	
Disclosure of additional information about property plant and equipment [Line items]	
Depreciation method, property, plant and equipment	NA
Useful lives or depreciation rates, property, plant and equipment	NA
Whether property, plant and equipment are stated at revalued amount	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36.74	156.14		36.74
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-79.63	-238.69		
Total Depreciation property plant and equipment	-79.63	-238.69		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	44.78	424.23		136.24
Total disposals and retirements, property, plant and equipment	44.78	424.23		136.24
Total increase (decrease) in property, plant and equipment	-87.67	-506.78		-99.5
Property, plant and equipment at end of period	(A) 203.55	(B) 291.22	798	10,192.48

Footnotes

(A) Property, plant and equipment- Rs. 167.19 Right to use assets - Rs. 36.36

(B) Property, plant and equipment- Rs. 190.95 Right to use assets - Rs. 100.27

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	156.14			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			79.63	238.69
Total Depreciation property plant and equipment			79.63	238.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	811.92		91.46	387.69
Total disposals and retirements, property, plant and equipment	811.92		91.46	387.69
Total increase (decrease) in property, plant and equipment	-655.78		-11.83	-149
Property, plant and equipment at end of period	10,291.98	10,947.76	9,988.93	10,000.76

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]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4.43	-26.75	
Total Depreciation property plant and equipment		-4.43	-26.75	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-4.43	-26.75	
Property, plant and equipment at end of period	10,149.76	63	67.43	94.18

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4.43
Total Depreciation property plant and equipment				4.43
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	41.5		0
Total disposals and retirements, property, plant and equipment	0	41.5		0
Total increase (decrease) in property, plant and equipment	0	-41.5		4.43
Property, plant and equipment at end of period	9,852.17	9,852.17	9,893.67	9,789.17

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]	Plant and equipment [Member]		Other 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26.75		-4.43	-26.75
Total Depreciation property plant and equipment	26.75		-4.43	-26.75
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	41.5		0	0
Total disposals and retirements, property, plant and equipment	41.5		0	0
Total increase (decrease) in property, plant and equipment	-14.75		-4.43	-26.75
Property, plant and equipment at end of period	9,784.74	9,799.49	63	67.43

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 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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	41.5	
Total disposals and retirements, property, plant and equipment		0	41.5	
Total increase (decrease) in property, plant and equipment		0	-41.5	
Property, plant and equipment at end of period	94.18	9,852.17	9,852.17	9,893.67

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4.43	26.75		-2.95
Total Depreciation property plant and equipment	4.43	26.75		-2.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	41.5		0
Total disposals and retirements, property, plant and equipment	0	41.5		0
Total increase (decrease) in property, plant and equipment	4.43	-14.75		-2.41
Property, plant and equipment at end of period	9,789.17	9,784.74	9,799.49	32.91

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.01		0.54	8.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13.1			
Total Depreciation property plant and equipment	-13.1			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	12.5
Total disposals and retirements, property, plant and equipment	0		0	12.5
Total increase (decrease) in property, plant and equipment	-5.09		0.54	-4.49
Property, plant and equipment at end of period	35.32	40.41	47.3	46.76

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.95	13.1	
Total Depreciation property plant and equipment		2.95	13.1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	12.5	
Total disposals and retirements, property, plant and equipment		0	12.5	
Total increase (decrease) in property, plant and equipment		2.95	0.6	
Property, plant and equipment at end of period	51.25	14.39	11.44	10.84

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.16	-3.17		
Total Depreciation property plant and equipment	-3.16	-3.17		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-3.16	-3.17		0
Property, plant and equipment at end of period	10.28	13.44	16.61	18.98

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.16	3.17
Total Depreciation property plant and equipment			3.16	3.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		3.16	3.17
Property, plant and equipment at end of period	18.98	18.98	8.7	5.54

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]	Vehicles [Member]	Motor 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.16	-3.17	
Total Depreciation property plant and equipment		-3.16	-3.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-3.16	-3.17	
Property, plant and equipment at end of period	2.37	10.28	13.44	16.61

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.16
Total Depreciation property plant and equipment				3.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		3.16
Property, plant and equipment at end of period	18.98	18.98	18.98	8.7

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]	Motor vehicles [Member]		Office 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.6	7.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.17		-3.66	-20.44
Total Depreciation property plant and equipment	3.17		-3.66	-20.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3.17		-3.06	-13.33
Property, plant and equipment at end of period	5.54	2.37	38.8	41.86

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.6	7.11	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	36.92	
Total disposals and retirements, property, plant and equipment		0	36.92	
Total increase (decrease) in property, plant and equipment		0.6	-29.81	
Property, plant and equipment at end of period	55.19	95.85	95.25	125.06

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.66	20.44		-8.44
Total Depreciation property plant and equipment	3.66	20.44		-8.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	36.92		0.82
Total disposals and retirements, property, plant and equipment	0	36.92		0.82
Total increase (decrease) in property, plant and equipment	3.66	-16.48		-9.26
Property, plant and equipment at end of period	57.05	53.39	69.87	18.72

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]	Computer equipments [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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7.54		0	7.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.57			
Total Depreciation property plant and equipment	-12.57			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.24	0
Total disposals and retirements, property, plant and equipment	0		1.24	0
Total increase (decrease) in property, plant and equipment	-5.03		-1.24	7.54
Property, plant and equipment at end of period	27.98	33.01	106.76	108

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8.44	12.57	
Total Depreciation property plant and equipment		8.44	12.57	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.42	0	
Total disposals and retirements, property, plant and equipment		0.42	0	
Total increase (decrease) in property, plant and equipment		8.02	12.57	
Property, plant and equipment at end of period	100.46	88.04	80.02	67.45

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.44	-1.45		
Total Depreciation property plant and equipment	-1.44	-1.45		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-1.44	-1.45		0
Property, plant and equipment at end of period	3.48	4.92	6.37	7.21

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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.44	1.45
Total Depreciation property plant and equipment			1.44	1.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	45.74		0	45.74
Total disposals and retirements, property, plant and equipment	45.74		0	45.74
Total increase (decrease) in property, plant and equipment	-45.74		1.44	-44.29
Property, plant and equipment at end of period	7.21	52.95	3.73	2.29

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]	Leasehold improvements [Member]	Other property, 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		35.6	133.48	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-55.55	-161.21	
Total Depreciation property plant and equipment		-55.55	-161.21	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		43.96	424.23	
Total disposals and retirements, property, plant and equipment		43.96	424.23	
Total increase (decrease) in property, plant and equipment		-63.91	-451.96	
Property, plant and equipment at end of period	46.58	36.36	100.27	552.23

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]	Other property, 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	35.6	133.48		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				55.55
Total Depreciation property plant and equipment				55.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	135	675.26		91.04
Total disposals and retirements, property, plant and equipment	135	675.26		91.04
Total increase (decrease) in property, plant and equipment	-99.4	-541.78		-35.49
Property, plant and equipment at end of period	64.21	163.61	705.39	27.85

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]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			RIGHT OF USE ASSETS	RIGHT OF USE ASSETS
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			35.6	133.48
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	161.21		-55.55	-161.21
Total Depreciation property plant and equipment	161.21		-55.55	-161.21
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	251.03		43.96	424.23
Total disposals and retirements, property, plant and equipment	251.03		43.96	424.23
Total increase (decrease) in property, plant and equipment	-89.82		-63.91	-451.96
Property, plant and equipment at end of period	63.34	153.16	36.36	100.27

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		RIGHT OF USE ASSETS	RIGHT OF USE ASSETS	
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		35.6	133.48	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		135	675.26	
Total disposals and retirements, property, plant and equipment		135	675.26	
Total increase (decrease) in property, plant and equipment		-99.4	-541.78	
Property, plant and equipment at end of period	552.23	64.21	163.61	705.39

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	RIGHT OF USE ASSETS	RIGHT OF USE ASSETS	
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	55.55	161.21	
Total Depreciation property plant and equipment	55.55	161.21	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	91.04	251.03	
Total disposals and retirements, property, plant and equipment	91.04	251.03	
Total increase (decrease) in property, plant and equipment	-35.49	-89.82	
Property, plant and equipment at end of period	27.85	63.34	153.16

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (44) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (44)

Disclosure of property, plant and equipment [Text Block]

3 Property, plant and equipment and Intangible assets *							
The changes in the carrying value of Property, Plant and equipment and Intangible assets for the year ended 31 March 2022 are as follows:							
a.							
Particulars	Property, Plant and Equipment (A)						
	Leasehold improvements	Plant and equipment (Electricity distribution system and metering)	Furniture and fixtures	Office equipment	Computers	Motor Vehicles	Total tangible assets (A)
Cost or deemed cost							
Balance as at 1 April 2020	52.95	9,893.67	51.25	125.06	100.46	18.98	10,242.37
Additions	-	-	8.01	7.11	7.54	-	22.66
Disposals	45.74	41.50	12.50	36.92	-	-	136.66
Balance as at 31 March 2021	7.21	9,852.17	46.76	95.25	108.00	18.98	10,128.37
Balance as at 1 April 2021	7.21	9,852.17	46.76	95.25	108.00	18.98	10,128.37
TB Additions	-	-	0.54	0.60	-	-	1.14
TB Disposals	-	-	-	-	1.24	-	1.24
Balance as at 31 March 2022	7.21	9,852.17	47.30	95.85	106.76	18.98	10,128.27
Accumulated Depreciation/amortisation							
Balance as at 1 April 2020	46.58	9,799.49	10.84	69.87	67.45	2.37	9,996.60
Depreciation / amortisation	1.45	26.75	13.10	20.44	12.57	3.17	77.48
Disposal	45.74	41.50	12.50	36.92	-	-	136.66
Balance as at 31 March 2021	2.29	9,784.74	11.44	53.39	80.02	5.54	9,937.42
Balance as at 1 April 2021	2.29	9,784.74	11.44	53.39	80.02	5.54	9,937.42
TB Depreciation / amortisation	1.44	4.43	2.95	3.66	8.44	3.16	24.08
TB Disposal	-	-	-	-	0.42	-	0.42
Balance as at 31 March 2022	3.73	9,789.17	14.39	57.05	88.04	8.70	9,961.08
Carrying amount (net)							
Balance as at 31 March 2021	4.92	67.43	35.32	41.86	27.98	13.44	190.95
Balance as at 31 March 2022	3.48	63.00	32.91	38.80	18.72	10.28	167.19

* 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 16 and 19

b. Movement of capital work in progress

As at 31 March 2022

Particulars	Balance as at 01 April 2021	Addition during the year	Capitalisation during the year	Impairment during the year	Balance as at 31 March 2022
Capital work in progress	-	-	-	-	-
Total	-	-	-	-	-
As at 31 March 2021					
	Balance as at	Addition	Capitalisation	Impairment	Balance as at

Particulars	01 April 2020	during the year	during the year	during the year	31 March 2021
Capital work in progress	308.53	-	-	308.53	-
Total	308.53	-	-	308.53	-
Note:					
The company does not have any balance of Capital Work In Progress at the end of the year.					

4 RIGHT OF USE ASSETS	
Particulars	Buildings
Cost or deemed cost	
Balance at 1 April, 2020	705.39
Additions	133.48
Deletions	675.26
Balance as at 31 March 2021	163.61
Cost or deemed cost	
Balance at 1 April, 2021	163.61
Additions	35.60
Deletions	135.00
Balance as at 31 March 2022	64.21
Accumulated Depreciation	
Balance at 1 April, 2020	153.16
Depreciation	161.21
Disposals	251.03
Balance as at 31 March 2021	63.34
Accumulated Depreciation	
Balance at 1 April, 2021	63.34
Depreciation	55.55
Disposals	91.04
Balance as at 31 March 2022	27.85
Net Carrying Value	
Balance as at 31 March 2021	100.27
Balance as at 31 March 2022	36.36
Movement in lease liabilities during the year ended 31 March 2022	
Particulars	Total
Balance at 1 April, 2021	144.61
Additions	35.60
Finance cost accrued during the year	15.59
Deletions	(91.77)
Payment of lease liabilities	(67.23)
Balance as at 31 March 2022	36.80
Current	17.52
Non-Current	19.28
Total lease liabilities as at 31 March 2022	36.80
Movement in lease liabilities during the year ended 31 March 2021	
Particulars	Total
Balance at 1 April 2020	607.65
Additions	133.48
Finance cost accrued during the year	24.07
Deletions	(460.79)
Payment of lease liabilities	(159.80)
Non-Current	144.61
Current	71.97
Non-Current	72.64

Balance as at 31 March 2021	144.61
-----------------------------	--------

The table below provides details regarding the contractual maturities of lease liabilities on an undiscounted basis:

Particulars	As at 31 March 2022	As at 31 March 2021
Less than one year	18.11	71.98
One to five years	27.54	105.23
Total	45.65	177.21

(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	For the year ended 31 March 2022	For the year ended 31 March 2021
Lease payments recognised during the year	67.23	159.80
Total	67.23	159.80

(b) The Company does not have material operating or financing leases that have not yet commenced.

(c) The incremental borrowing rates as at 31 March, 2022 is as below:

- Weighted-average incremental borrowing rate 11.17% (preveious year 11.17%)

(d) 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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about 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	0	0		0
Amortisation other intangible assets	-429.72	-1,600.75		
Total increase (decrease) in Other intangible assets	-429.72	-1,600.75		0
Other intangible assets at end of period	1,278.1	1,707.82	3,308.57	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about 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	0			
Amortisation other intangible assets			429.72	1,600.75
Total increase (decrease) in Other intangible assets	0		429.72	1,600.75
Other intangible assets at end of period	7,139.75	7,139.75	5,861.65	5,431.93

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about 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		0	0	
Amortisation other intangible assets		-429.72	-1,600.75	
Total increase (decrease) in Other intangible assets		-429.72	-1,600.75	
Other intangible assets at end of period	3,831.18	1,278.1	1,707.82	3,308.57

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about 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	0	0		
Amortisation other intangible assets				429.72
Total increase (decrease) in Other intangible assets	0	0		429.72
Other intangible assets at end of period	7,139.75	7,139.75	7,139.75	5,861.65

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]	
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]	Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	1,600.75	
Total increase (decrease) in Other intangible assets	1,600.75	
Other intangible assets at end of period	5,431.93	3,831.18

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]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	5 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]	Textual information (45) [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 (45)

Disclosure of other intangible assets [Text Block]

Intangible assets (B)			
Computer software	Consumer Information Database	ERP: Billing software	Total intangible assets(B)
64.65	3,491.24	3,583.86	7,139.75
-	-	-	-
-	-	-	-
64.65	3,491.24	3,583.86	7,139.75
64.65	3,491.24	3,583.86	7,139.75
-	-	-	-
-	-	-	-
64.65	3,491.24	3,583.86	7,139.75
43.12	2,327.50	1,460.56	3,831.18
12.35	1,163.74	424.66	1,600.75
-	-	-	-
55.47	3,491.24	1,885.22	5,431.93
55.47	3,491.24	1,885.22	5,431.93
5.06	-	424.66	429.72
-	-	-	-
60.53	3,491.24	2,309.88	5,861.65
9.18	-	1,698.64	1,707.82
4.12	-	1,273.98	1,278.10

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments**Disclosure of financial 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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,166.29	17,469.04	10,166.29	17,469.04
Financial assets, at fair value	10,166.29	17,469.04	10,166.29	17,469.04
Description of other financial assets at amortised cost class	As per child member	As per child member	As per child member	As per child member
Description of other financial assets at fair value class	As per child member	As per child member	As per child member	As per child member

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	10,166.29	17,469.04
Financial assets, at fair value	10,166.29	17,469.04
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]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 54,875.62	(B) 41,715.25
Financial liabilities, at fair value	54,875.62	41,715.25

Footnotes

(A) Borrowings - Rs. 38,712.61 Lease liabilities - Rs. 36.80 Trade payables - Rs. 10,618.15 Other financial liabilities - Rs. 5,508.06

(B) Borrowings - Rs. 40,127.52 Lease liabilities - Rs. 144.61 Trade payables - Rs. 72.64 Other financial liabilities - Rs. 1,370.48

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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (46) [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 (46)

Disclosure of financial instruments [Text Block]

38. Financial Instrument

(i) Capital Management

The Company manages its capital to ensure that it will be able to continue as going concern while maximising the return to stakeholders through optimisation of debt and equity balance. The capital structure of the Company consists of net debt (borrowings as detailed in note 16 and note 19 and offset by cash and bank balances) and total equity of the Company.

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.

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.

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:

Loan Covenant : The Company has not been complying with the debt covenants in the current year business situation. The Company does not anticipate any material impact on account of this, including taking action as permitted under the regulatory framework.
Refer note 16, 19 and 48

(ii) Financial instruments by category

Particulars	Note	As at March	As at March	As at March	As at March
		31,2022	31,2022	31,2021	31,2021
		Carrying amount	Amortised Cost	Carrying amount	Amortised Cost
1. Financial assets designated at amortised cost					
a) Cash & cash equivalents		469.58	469.58	2,663.21	2,663.21
b) Other bank balances		385.85	385.85	330.39	330.39
c) Trade receivables		5,488.73	5,488.73	7,977.74	7,977.74
d) Other financial assets - Current		3,054.19	3,054.19	3,046.04	3,046.04
e) Other financial assets - Non Current		767.94	767.94	3,451.36	3,451.36
f) Loans		-	0.00	0.30	0.30
Total		10,166.29	10,166.29	17,469.04	17,469.04
1. Financial liability designated at amortised cost					
a) Borrowings		38,712.61	38,712.61	40,127.52	40,127.52
b) Trade payables		10,618.15	10,618.15	72.64	72.64
c) Other financial liabilities		5,508.06	5,508.06	1,370.48	1,370.48
d) Lease liabilities		36.80	36.80	144.61	144.61
Total		54,875.62	54,875.62	41,715.25	41,715.25

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are (a) recognised 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.

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.

Specific valuation technique used to value financial instruments include:

- the use of quoted market prices or dealer quotes for similar instruments
- the fair value of interest rate swaps is calculated as the present value of the estimated future cash flows based on observable yield curves
- the fair value of principal swaps is determined using forward exchange rates at the balance sheet date
- the fair value of the remaining financial instruments is determined using discounted cash flow analysis.

39 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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.

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.

(a) Interest rate risk

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.

The Company has interest bearing borrowings from banks, financial institutions and government undertakings and is exposed to market interest rate risk.

Exposure to interest rate risk

Particulars	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Fixed rate instruments		
I. Financial Assets - Bank deposits	916.41	2,013.50
II. Financial Liabilities - Bank borrowings	2,785.05	2,707.63
Variable rate instruments		
I. Financial Liabilities - Bank borrowings	32,448.08	34,065.97

Sensitivity analysis

A increase of 25 basis point in interest rate at the reporting date would have increased, (decreased) Profit or Loss by the amount shown below. This analysis assumes that all other variables, remain constant.

The sensitivity analysis is computed by comparing weighted average interest rate for the period ended March 31, 2022 and March 31, 2021

Particulars	Year ended March 31, 2022	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2021
	Increase	Decrease	Increase	Decrease
Interest rates - increase/decrease by 25 basis points	60.70	(60.70)	63.73	(63.73)

Price risk

The Company does not have any investments, therefore is not exposed to price risk

(b) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company do not use derivative financial instruments and follows the natural hedge risk management policies to mitigate the same.

Particulars	Absolute figures in respective currency (In Lakhs)	Absolute figures in respective currency (In Lakhs)	Amount in Rs. Lakhs	Amount in Rs. Lakhs
Outstanding foreign currency exposure	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Trade Recievable (USD)	3.71	3.67	280.93	268.37
Trade Recievable (ZAR)	11.52	4.34	60.29	21.48

The following significant exchange rates have been applied during the year.

	Year-end spot rate March 31, 2022	Year-end spot rate March 31, 2021
USD/ INR	75.81	73.20
ZAR/INR	5.23	4.95

Foreign currency sensitivity analysis

The following table demonstrates the sensitivity to a reasonably possible change in foreign currency exchange rate such as USD, ZAR 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	2021-22 0.25% increase	2021-22 0.25% Decrease	2020-21 0.25% increase	2020-21 0.25% Decrease
USD sensitivity	0.70	(0.70)	0.67	(0.67)
ZAR sensitivity	0.15	(0.15)	0.05	(0.05)

(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. 9,310.86 lakhs (previous year Rs. 14,475.44 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. Also refer note 45, 46 and 47.

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	2021-22	2020-21
Balance at beginning of the year	1,722.32	400.92
Expected credit loss allowance on trade receivables calculated at lifetime expected credit losses	4,064.41	1,722.32
Writte-off from provision already created	-	(400.92)
Balance at end of the year	5,786.73	1,722.32

The concentration of credit risk is limited due to the fact that the customer base is large and unrelated. Please refer note 9 for movement

(d) Liquidity risk

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

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
Borrowings- Non Current	55.73	151.97	1.40	-	209.10
Borrowings- Current	38,503.50	-	-	-	38,503.50
Trade payables	10,618.15	-	-	-	10,618.15
Other financial liabilities (current)	5,508.06	-	-	-	5,508.06
Lease Liabilities	18.11	27.54	-	-	45.65
As at 31 March 2022	54,703.55	179.51	1.40	-	54,884.46
Borrowings- Non Current	3,869.17	10,139.94	7,588.81	1.41	21,599.33
Borrowings- Current	18,528.19	-	-	-	18,528.19
Trade payables	8,565.12	-	-	-	8,565.12
Other financial liabilities	1,370.48	-	-	-	1,370.48
Lease Liabilities	71.98	105.23	-	-	177.21
As at 31 March 2021	32,404.94	10,245.17	7,588.81	1.41	50,240.33

Capital risk management					
The Company's policy is to maintain an adequate capital base so as to maintain creditor and market confidence and to sustain future development. Capital includes issued capital and all other equity reserves attributable to equity holders. In order to strengthen the capital base, the company may use appropriate means to enhance or reduce capital, as the case may be					
				As at	As at
				March 31,	March 31,
				2022	2021
Borrowings				38,712.61	40,127.52
Less: cash and cash equivalents including bank balance				469.58	2,663.21
Net debt				38,243.03	37,464.31
Equity				-27,265.30	-16,993.55
Capital and Net Debt				10,977.73	20,470.76
Gearing ratio				-140%	-220%

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	1,478.1	-1,200.04
Net cash flows from (used in) operating activities	1,478.1	-1,200.04
Net cash flows from (used in) investing activities, continuing operations	121.88	1,484.31
Net cash flows from (used in) investing activities	121.88	1,484.31
Net cash flows from (used in) financing activities, continuing operations	-3,664.14	1,950.68
Net cash flows from (used in) financing activities	-3,664.14	1,950.68

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 3,50,00,000	[shares] 3,50,00,000		[shares] 3,50,00,000
Value of shares authorised	3,500	3,500		3,500
Number of shares issued	[shares] 3,36,16,000	[shares] 3,36,16,000		[shares] 3,36,16,000
Value of shares issued	3,361.6	3,361.6		3,361.6
Number of shares subscribed and fully paid	[shares] 3,36,16,000	[shares] 3,36,16,000		[shares] 3,36,16,000
Value of shares subscribed and fully paid	3,361.6	3,361.6		3,361.6
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 3,36,16,000	[shares] 3,36,16,000		[shares] 3,36,16,000
Total value of shares subscribed	3,361.6	3,361.6		3,361.6
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,36,16,000	[shares] 3,36,16,000		[shares] 3,36,16,000
Value of shares called	3,361.6	3,361.6		3,361.6
Value of shares paid-up	3,361.6	3,361.6		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] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period				[shares] 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	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	3,361.6	3,361.6	3,361.6	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] 3,36,15,994		[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] 3,36,15,994		[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

Total application money received for allotment of securities and due for refund and interest accrued thereon	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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 3,50,00,000	
Value of shares authorised	3,500	
Number of shares issued	[shares] 3,36,16,000	
Value of shares issued	3,361.6	
Number of shares subscribed and fully paid	[shares] 3,36,16,000	
Value of shares subscribed and fully paid	3,361.6	
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] 3,36,16,000	
Total value of shares subscribed	3,361.6	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,36,16,000	
Value of shares called	3,361.6	
Value of shares paid-up	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] 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] 3,36,16,000	[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	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	3,361.6	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	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[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	
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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity 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] 3,36,15,994
Percentage of shareholding in company			100.00%	100.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (47) [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 (47)

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

14	Equity share capital				
	Particulars	As at 31 March 2022 Number of Shares	As at 31 March 2022 Amount	As at 31 March 2021 Number of Shares	As at 31 March 2021 Amount
	Authorised share capital				
	Fully paid up equity Shares of Rs. 10 each	3,40,00,000	3,400.00	3,40,00,000	3,400.00
		3,40,00,000	3,400.00	3,40,00,000	3,400.00
	Issued, subscribed and fully paid up share capital				
	Fully paid up equity shares of Rs. 10 each	3,36,16,000	3,361.60	3,36,16,000	3,361.60
	Total	3,36,16,000	3,361.60	3,36,16,000	3,361.60
14.1	Reconciliation of number of shares outstanding at the beginning and at the end of the year				
	Particulars	As at 31 March 2022 Number of Shares	As at 31 March 2022 Amount	As at 31 March 2021 Number of Shares	As at 31 March 2021 Amount
Equity Shares	Equity shares outstanding at the beginning of the year	3,36,16,000	3,361.60	3,36,16,000	3,361.60
	Shares issued during the year	-	-	-	-
	Extinguished during the year	-	-	-	-
	Equity shares outstanding at the end of the year	3,36,16,000	3,361.60	3,36,16,000	3,361.60
14.2	Term and rights attached with 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.				
	Holding company shareholding: Feedback Infra Private Limited ('Immediate Holding Company') holds 3,36,16,000				
14.3	(previous year 3,36,16,000) (Directly and through beneficial interest) equity shares which is 100% of shareholding of the Company.				
	1,65,96,000 Equity shares of the Company have been pledged with banks for facilities availed by Feedback Energy				
14.4	Distribution Company Limited & 82,98,000 Equity shares of the Company have been pledged with banks for facilities availed by Feedback Infra Private Limited.				
14.5	Details of shareholders (including immediate holding company) holding more than 5 % shares in the Company				
	The company is a wholly owned subsidiary of Feedback Infra Private Limited.				
	Name of shareholder	As at 31 March 2022 Number of shares	As at 31 March 2022 % of shares held	As at 31 March 2021 Number of shares	As at 31 March 2021 % of shares held
	Feedback Infra Private Limited and its Nominees*	3,36,16,000	100%	3,36,16,000	100%
	Total	3,36,16,000	100%	3,36,16,000	100%
	*6 shares are held by nominees of Feedback Infra Private Limited				
14.6	Details of Promoter holding				
	The company is a wholly owned subsidiary of Feedback Infra Private Limited				
	Name of shareholder	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021	As at 31 March 2021

	Number of shares	% of shares held	Number of shares	% of shares held
Feedback Infra Private Limited and its nominees*	3,36,16,000	100%	3,36,16,000	100%
Total	3,36,16,006	100%	3,36,16,006	100%

*Beneficial interest owned by Feedback Infra Private Limited and no change in shareholding during the year.

[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]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	153.38	17,730.16	(A) 153.38	(B) 17,730.16

Footnotes

(A) Term loan from banks (Refer note 16.1)- Rs. 19,726.82 Vehicle Loan from UCO Bank (Refer note 16.2)- Rs. 11.11 Less: amount disclosed under the head "Other Financial Liabilities (current) (Refer note 21)- Rs. 19,584.55

(B) Term loan from banks (Refer note 16.1)- Rs. 21,675.14 Vehicle Loan from UCO Bank (Refer note 16.2)- Rs. 13.03 Less: Processing fees pending amortisation- Rs. 88.84 Less: amount disclosed under the head "Other Financial Liabilities (current) (Refer note 21)- Rs. 3,869.17

Classification of borrowings [Table]

..(2)

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	912.94	1,146.1	1,436.46	1,436.47

Classification of borrowings [Table]

..(3)

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]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	575.47	887.96	1,000	1,000

Classification of borrowings [Table]

..(4)

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]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	337.47	258.14	436.46	436.47

Classification of borrowings [Table]

..(5)

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 [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	30,730.36	14,460.87	5,479.47	5,353.92

Classification of borrowings [Table]

..(6)

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]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 30,730.36	(B) 14,460.87	(C) 5,479.47	(D) 5,353.92

Footnotes

(A) Current Maturities of term loan from banks (Refer note 16.1)- Rs. 19,584.55 Cash credit (Refer note 19.1)- Rs. 11,145.81

(B) Current Maturities of term loan from banks (Refer note 16.1)- Rs. 3,869.17 Cash credit (Refer note 19.1)- Rs. 10,591.70

(C) Commercial Paper- Rs. 2,000.00 From related parties- Rs. 3,479.47

(D) Commercial Paper- Rs. 2,000.00 From related parties- Rs. 3,353.92

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (48) [See below]

Textual information (48)

Disclosure of notes on borrowings explanatory [Text Block]

19	Borrowings (current)		
	Loans repayable on demand (secured):		
	Current Maturities of term loan from banks (Refer note 16.1)	19,584.55	3,869.17
Cash Credit	Cash credit (Refer note 19.1)	11,145.81	10,591.70
WCDL Others- secured	Working capital demand loan from banks (Refer note 19.1)	575.46	887.97
Working capital demand loan from others	Working capital demand loan from others (Refer note 19.2)	337.47	258.14
	Short term loan (unsecured)		
Working capital demand loan from banks	Working capital demand loan from banks (Refer note 19.3)	1,000.00	1,000.00
WCDL Others- Unsecured	Working capital demand loan from others (Refer note 19.4)	436.46	436.46
Commercial Paper	Commercial Paper (Refer note 19.5)	2,000.00	2,000.00
Loan from related Parties	From related parties (Refer note 19.6)	3,479.47	3,353.92
	Total	38,559.23	22,397.36

The requisite particulars in respect of above borrowings are as under:

- (a) The cash credit facility and loans repayable on demand from banks of Rs.11,721.27 lakhs (previous year Rs.11,479.67 lakhs) 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. Some of these loans are secured by pledge of 12,07,643 equity shares of Feedback Infra Private Limited held by Mission Holdings Private Limited, pari-passu pledge of 1,65,96,000 equity shares of the Company held by Feedback Infra Private Limited, Corporate Guarantee of Feedback Infra Private Limited and Mission Holdings Private Limited and personal guarantee of directors/ex-directors (Mr. Vinayak Chatterjee, Mr. R. S. Ramasubramaniam and Ms. Rumjhum Chatterjee).
- (b) The interest rate for these borrowings varies from 1 year MCLR + 1.45% per annum to 1 year MCLR + 2.6% per annum.
- 19.2 Working capital demand loan of Rs.337.47 Lakhs (previous year Rs. 258.14 lakhs) @ 12 % per annum from National Small Industries Corporation Limited is secured by Bank Guarantee issued by Federal and RBL bank.
- 19.3 Unsecured Working Capital Demand Loans from bank @ 12.50% per annum availed from IDFC bank is secured by Corporate Guarantee of Promoter Company (Feedback Infra Private Limited) and repayable after end of the term (1 year).
- 19.4 Unsecured Working Capital Demand Loans from Others (Hero FinCorp. Limited) @ 12.50% per annum is secured by Corporate Guarantee of Promoter Company (Feedback Infra Private Limited) and Personal Guarantee of Director (Mr. Vinayak Chatterjee) and was repayable in 6 monthly instalments post moratorium period of 6 months. The company has defaulted in the repayment of loans to Hero FinCorp. Limited. and the lender has recalled the loan during the year vide their letter dated 15th June 2021. The company has not made any payments pursuant to the receipt of such loan recall letter. The company has accounted for the interest liability as per the confirmation provided by the lender at the year-end. The lender has further initiated arbitration proceedings against the company and the Delhi High Court has appointed an Arbitrator vide its judgement dated 21 July 2022. The matter is still under arbitration.
- 19.5 Unsecured Commercial Papers from IIFCL Mutual Fund (Infrastructure Debt Fund)-Series I and series-II are secured by Corporate Guarantee of Feedback Infra Private Limited and Mission Holdings Private Limited and personal guarantee of directors/ex-directors (Mr. Vinayak Chatterjee, Mr. R. S. Ramasubramaniam and Ms. Rumjhum Chatterjee).
- 19.6 During the year Feedback Infra Private Limited charged interest of Rs. Nil (previous year Nil) on loan repayable on demand provided to the Company.
- 19.7 The Company has defaulted in repayment of principal and payment of interest. The Details of continuing default as at 31 March 2022 is as follows:

Particulars	Principal Amount	Principal Delays in days	Interest Amount	Interest Delays in days	Total
Repayment of Financial Institutions:					
Hero FinCorp Limited (WCDL)	436.46	488	47.11	488	
			4.97	336	
			5.19	305	
			5.07	275	
			5.30	244	
			5.35	213	
			5.23	183	
			5.46	152	
			5.34	122	
			5.58	91	

			5.64	60		
			5.15	32		
			5.75	1		
	436.46		111.14		547.60	
Repayment of Banks:						
IDFC Bank Limited (Term Loan)	1,000.00	486	124.20	577		
			11.63	336		
			12.14	305		
			11.87	275		
			12.39	244		
			12.52	213		
			12.25	183		
			12.79	152		
			12.50	122		
			13.05	91		
			13.19	60		
			12.05	32		
			13.46	1		
	1,000.00		274.04		1,274.04	
HDFC Bank Limited - Term Loan (Rs. 8,600 lakhs)	101.10	546	14.36	244		
	588.67	425	68.91	213		
	588.67	364	63.79	183		
	588.67	273	66.76	152		
	588.67	181	64.71	122		
	588.67	89	67.27	91		
			67.91	60		
			61.34	32		
			67.91	1		
	3,044.44		542.96		3,587.40	
HDFC Bank Limited ECLGS - (Rs. 2,850 lakhs)	59.38	15	24.61	400-407		
			19.21	336		
			19.98	305		
			19.47	275		
			20.26	244		
			20.40	213		
			19.88	183		
			20.68	152		
			20.15	122		
			20.96	91		
			21.11	60		
			19.20	32		
			21.39	1		
	59.38		267.30		326.68	
IndusInd Bank Limited Term Loan	23.05	203	49.37	183		
IndusInd Bank Limited ECLGS - Rs. 1,875 lakhs)	48.00	112	79.86	152		
	63.86	51	77.82	122		
	48.00	22	80.91	91		
	39.06	9	81.45	60		
			74.05	32		
			79.47	1		
	221.97		522.93		744.90	
RBL Bank Limited - ECLGS (Rs. 282.20 lakhs)	5.83	7	0.85	152		
			2.25	122		
			2.34	91		
			2.36	90		
			2.15	32		

			2.39	1	
	5.83		12.34		18.17
Federal Bank Ltd- ECLGS (Rs. 198 lakhs)	4.13	7			4.13
State Bank of Mauritius - ECLGS (Rs. 401.06 lakhs)	8.36	7	2.97	336	
			3.08	305	
			3.01	275	
			3.14	244	
			3.15	213	
			3.07	183	
			3.20	152	
			3.12	122	
			3.25	91	
			3.27	60	
			2.98	32	
			3.34	1	
	8.36		37.58		45.94
Repayment of Cash Credit:					
HDFC Bank	8,008.82	90	44.50	92	
			71.42	306	
			64.51	275	
			71.42	92	
	8,008.82		251.85		8,260.67
State Bank of Mauritius	1,857.84	183	8.17	152	
			15.58	122	
			16.09	91	
			16.09	60	
			14.54	32	
			16.09	1	
	1,857.84		86.56		1,944.40
Repayment of Commercial Paper:					
IIFCL Mutual Fund (Infrastructure Debt Fund)-Series I	1,000.00	390	11.50	336	
			11.50	306	
			11.50	275	
			11.50	245	
			11.50	214	
			11.50	184	
			11.50	153	
			11.50	123	
			11.50	92	
			11.50	62	
			11.50	31	
			11.50	1	
	1,000.00		138.00		1,138.00
IIFCL Mutual Fund (Infrastructure Debt Fund)-Series II	1,000.00	310	12.74	280	
			12.74	250	
			12.74	219	
			12.74	189	
			12.74	158	
			12.74	128	
			12.74	97	
			12.74	67	
			12.74	37	
			12.74	7	
	1,000.00		127.40		1,127.40
Total	16,647.22		2,372.10		19,019.32

19.8 During the year the company has not submitted quarterly stock and book debts statements to the banks/financial institutions.

	Particulars	As at 31 March 2022	As at 31 March 2021
16	Borrowings (Non- current)		
	Secured term loans- at amortised Cost		
Secured Term loan from banks	Term loan from banks (Refer note 16.1, 16.4, 16.5, 16.6 and 16.7)	19,726.82	21,675.14
Vehicle loan	Vehicle Loan from UCO Bank (Refer note 16.2)	11.11	13.03
		19,737.93	21,688.17
	Less: Processing fees pending amortisation	-	88.84
	Less: amount disclosed under the head "Borrowings current-Loan Repayable on demand"	19,584.55	3,869.17
	Total	153.38	17,730.16
<p>The requisite particulars in respect of above borrowings are as under:</p> <p>(a) Secured term loans of Rs 14,120.56 lakhs (previous year Rs.16,068.88 lakhs) 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 12,07,643 equity shares of Feedback Infra Private Limited held by Mission Holdings Private Limited, pari-passu pledge of 1,65,96,000 equity shares of the Company held by Feedback Infra Private Limited, Corporate Guarantee of Feedback Infra Private Limited and Mission Holdings Private Limited and personal guarantee of directors/ex-directors (Mr. Vinayak Chatterjee, Mr. R. S. Ramasubramaniam and Ms. Rumjhum Chatterjee).</p> <p>(b) The interest rate term loans from bank varies from 1 year MCLR + 0.5% per annum to 1 year MCLR + 2.6% per annum.</p> <p>(c) These term loans from banks are repayable in monthly, quarterly or annual instalments.</p> <p>(d) Term Loan from Banks includes of Rs 5,606.26 lakh extended by the lenders under the Emergency Credit Line Guarantee Scheme (ECLGS) as on 31 March 2022 is secured under government's ECLGS and secured by second pari passu charge on entire current assets and movable fixed assets of the Company both present and future. Interest rate on these loan ranges from 9.05% to 9.25% p.a. The break up and other details of the scheme is as follows:</p>			
	Name of the Bank Amount (Rs. Lakhs) Date of disbursement	Repayment period	Moratorium
	State Bank of Mauritius 85.00 28 January 2021	5 years	1 year
	State Bank of Mauritius 316.06 25 February 2021	5 years	1 year
	HDFC Bank Limited 350.00 17 February 2021	5 years	1 year
	HDFC Bank Limited 350.00 18 February 2021	5 years	1 year
	HDFC Bank Limited 460.00 19 February 2021	5 years	1 year
	HDFC Bank Limited 740.00 20 February 2021	5 years	1 year
	HDFC Bank Limited 950.00 26 February 2021	5 years	1 year
	Indus Ind Bank Limited 1875.00 23 February 2021	5 years	1 year
	Federal Bank Limited 198.00 25 February 2021	5 years	1 year
	RBL Bank Limited 282.20 25 February 2021	5 years	1 year
	TOTAL 5,606.26		
16.2	<p>Vehicle (i.e. car) loan from UCO Bank to be repaid within 84 Equal monthly Instalments (EMI) starting from 20 July 2019 to 20 June, 2026 Interest for this borrowing is MCLR 8.65 % + 0.4% per annum . The same Vehicle (i.e. car) has been hypothecated to the Bank as a primary security.</p>		
16.3	<p>The Company has not complied with the debt covenants in the current year due to Covid-19 pandemic and economic/business situation. The Company does not anticipate any material impact on account of this, including taking action as permitted under the regulatory framework and resolution plan submitted to lenders for restructuring the loans (Refer note 47).</p>		
16.4	<p>The company has taken term loan under ECLGS scheme of Rs. 398.00 lakhs and has also availed cash credit facility of Rs. 2,000.00 lakhs from M/s State Bank of Mauritius (SBM) on which there are delays in repayment of the loan as well as interest. Due to such delays in repayment, the lender has filed an application with National Company Law Tribunal for recovery of Rs. 2,324.59 lakhs. The application is pending admission and the next date of hearing is listed as 16th November 2022. The matter is still pending for resolution.</p>		
16.5	<p>The Company has taken a Term Loan of Rs. 8,600 lakhs, Term loan under ECLGS of Rs. 2,875.00 lakhs and cash credit facility of Rs. 7,900 lakhs from M/s HDFC Bank on which there are delays in the repayment of the loan as well as interest. Due to such delays the lender has approached Debt Recovery Tribunal, New Delhi with a claim of Rs. 17,655.31 lakhs. The company has filed responses against the same and the proceedings are yet to be completed.</p>		
16.6	<p>The Company has taken Term Loans of Rs. 10,875.00 lakhs and cash credit facility of Rs. 1,000 lakhs from M/s IndusInd Bank on which there are delays in the repayment of loan as well as interest. Due to such delays the lenders has approached Debt Recovery Tribunal, New Delhi (DRT). The company is yet to receive any communication from DRT or the bank.</p>		
16.7	<p>The company has considered loans as repayable on demand where the company has not complied with the covenants stated in sanction letter.</p>		

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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			16,538.35	12,658.01
Net deferred tax liability (assets)			-16,538.35	-12,658.01
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)	-3,880.34	-1,609.68	-3,880.34	-1,609.68
Total increase (decrease) in deferred tax liability (assets)	-3,880.34	-1,609.68	-3,880.34	-1,609.68
Deferred tax liability (assets) at end of period			-16,538.35	-12,658.01
Description of other temporary differences			N/A	N/A

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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		16,538.35	12,658.01	
Net deferred tax liability (assets)	-11,048.33	-16,538.35	-12,658.01	-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)		-3,880.34	-1,609.68	
Total increase (decrease) in deferred tax liability (assets)		-3,880.34	-1,609.68	
Deferred tax liability (assets) at end of period	-11,048.33	-16,538.35	-12,658.01	-11,048.33
Description of other temporary differences		N/A	N/A	

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 1 [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	16,538.35	12,658.01	
Net deferred tax liability (assets)	-16,538.35	-12,658.01	-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)	-3,880.34	-1,609.68	
Total increase (decrease) in deferred tax liability (assets)	-3,880.34	-1,609.68	
Deferred tax liability (assets) at end of period	-16,538.35	-12,658.01	-11,048.33
Description of other temporary differences	Deferred tax Assets (net)	Deferred tax Assets (net)	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]	Textual information (49) [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	0
Adjustments for current tax of prior periods	1.98	0
Total current tax expense (income) and adjustments for current tax of prior periods	1.98	0
Adjustments for deferred tax of prior periods	-3,870.1	-1,596.21
Total tax expense (income)	-3,868.12	-1,596.21
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	-10.24	-13.47
Total aggregated income tax relating to components of other comprehensive income	-10.24	-13.47
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-3,880.34	-1,609.68
Total increase (decrease) in deferred tax liability (assets)	-3,880.34	-1,609.68
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	-3,868.12	-1,596.21
Total tax expense (income)	-3,868.12	-1,596.21

Textual information (49)

Disclosure of income tax [Text Block]

36. Income tax						
(i) Income tax expense in the statement of profit and loss comprises:						
Particulars			As at 31 March 2022		As at 31 March 2021	
Current tax-Taxes for earlier year			1.98		-	
Deferred tax			(3,870.10)		(1,596.21)	
Total income tax expense			(3,868.12)		(1,596.21)	
(ii) Income tax recognized in other comprehensive income						
Particulars	As at 31 March 2022	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021	As at 31 March 2021	As at 31 March 2021
	Before tax	Tax (expense)/ benefit	Net of tax	Before tax	Tax (expense)/ benefit	Net of tax
Remeasurement of defined benefit plans	(40.70)	10.24	(30.46)	(53.54)	13.47	(40.07)
	(40.70)	10.24	(30.46)	(53.54)	13.47	(40.07)
(iii) The income tax expense for the year can be reconciled to the accounting profit / (loss) as follows:						
Particulars			As at 31 March 2022		As at 31 March 2021	
Profit before tax			(14,109.41)		(19,750.62)	
Corporate tax rate under Indian tax law			25.168%		25.168%	
Income tax expense calculated tax rate under Indian tax law			(3,551.06)		(4,970.84)	
Tax effect of:						
Taxes for earlier years			1.98		-	
Change in tax rate			-		2,611.51	
Non-deductible expenses			24.12		2.84	
MAT credit reversed			-		778.96	
Others			(343.16)		(18.68)	
Tax Expense			(3,868.12)		(1,596.21)	
(iv) The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities are as follows:						
Current year	Carrying Value as on 1 April 2021	Charged through statement of profit and loss	Charged through OCI	Carrying Value as on 31 March 2022		
Deferred tax assets on						
Property, plant and equipment including CWIP	270.21	(64.63)	-	205.58		
Expenses allowed on paid basis and disallowed under section 40A(ia) of Income Tax Act'1961	178.66	1,186.62	10.24	1,375.52		
Carried forward unabsorbed business losses	9,766.39	3,497.27	-	13,263.66		
Carried forward unabsorbed depreciation	1,652.44	(1,415.36)	-	237.08		
MAT credit entitlement	-	-	-	-		
Lease liabilities	36.40	(27.14)	-	9.26		
Provision for doubtful receivables	801.51	654.89	-	1,456.40		
	12,705.61	3,831.65	10.24	16,547.50		

Deferred tax liabilities on				
Right to use assets	25.24	(16.09)	-	9.15
Measurement of loan at amortised Cost	22.36	(22.36)	-	-
	47.60	(38.45)	-	9.15
Net deferred tax assets/(liabilities)	12,658.01	3,870.10	10.24	16,538.35
Previous year	Carrying Value as on 1 April 2020	Charged through statement of profit and loss	Charged through OCI	Carrying Value as on 31 March 2021
Deferred tax assets on				
Property, plant and equipment including CWIP	112.63	157.58	-	270.21
Expenses allowed on paid basis under Income Tax Act'1961	75.36	89.83	13.47	178.66
Carried forward unabsorbed business losses	8,144.22	1,622.17	-	9,766.39
Carried forward unabsorbed depreciation	1,877.41	(224.97)	-	1,652.44
MAT credit entitlement	778.96	(778.96)	-	-
Lease liabilities	202.86	(166.46)	-	36.40
Provision for doubtful debtors	102.10	699.41		801.51
	11,293.54	1,398.60	13.47	12,705.61
Deferred tax liabilities on				
Right to use Assets	184.36	(159.12)	-	25.24
Measurement of loan at amortised Cost	60.85	(38.49)	-	22.36
	245.21	(197.61)	-	47.60
Net deferred tax assets/(liabilities)	11,048.33	1,596.21	13.47	12,658.01

Note: Deferred tax assets and deferred tax liabilities have been offset as they are governed by the same taxation laws under same Tax Jurisdiction.

(36.1) The Company has recognised deferred tax assets (net) of Rs. 16,538.35 lakhs (previous year Rs. 12,658.01 lakhs) which includes Rs.13,500.74 lakhs (previous year Rs. 11,418.83 lakhs) relating to unused tax losses and unabsorbed depreciation, 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. 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 Company will be able to obtain approval of the lenders (refer note 47) and would be able to generate sufficient future taxable income and recover unused tax losses and unabsorbed depreciation. Based on current management estimates, the Company would be able to utilise deferred tax assets within next 5 to 6 years.

The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961 as introduced by the Taxation Laws (amendment Ordinance, 2019). Accordingly the Company has recognised the tax provision for the year ended March 31, 2021 and re-measured the deferred tax assets basis the rates prescribed in that section. The full impact of this change has been recognised in the Statement of Profit and Loss and tax expense in the current period. Tax expense for the year ended March 31, 2021 include one time net charge of Rs. 2611.51 lakhs on account of re-measurement of deferred tax assets basis prevailing guidance and reversal of MAT Credit of Rs. 778.96 lakhs.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

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

[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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	32	77.55	0.67	1.87
Provision leave encashment	13.79	32.38	0.62	1.22
Total provisions for employee benefits	45.79	109.93	1.29	3.09
CSR expenditure provision	0	0	0	0
Other provisions			120.32	488.12
Total provisions	45.79	109.93	121.61	491.21

Subclassification of trade receivables [Table]

..(1)

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]	
	31/03/2022	31/03/2021
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	5,488.73	7,977.74
Allowance for bad and doubtful debts	0	0
Total trade receivables	5,488.73	7,977.74
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

Details of advances [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 advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0.29	3.91	0.29	3.91
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

Details of advances [Table]

..(2)

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	7.39	7.39	(A) 135.64	(B) 366.54
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

Footnotes

(A) Advances to Vendors- Rs. 367.12 Less: Provision for doubtful vendor advances (Refer note 13.1)- Rs. 231.48

(B) Advances to Vendors- Rs. 366.54

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	402.35	143.88	19.35	86.01
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

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	383	57.87
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	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
Total advance due by firms or companies in which any director is partner or director	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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	19.28	72.64
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	19.28	72.64

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2020 to 31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	-2.92	0.88
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Other current liabilities	
Other current liabilities, others	-2.92	0.88

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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
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	765.71	1,712.78	2.23	55.7
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Fixed Deposits with maturity more than 12 months*	Fixed Deposits with maturity more than 12 months*	Security deposits	
Other non-current financial assets, others	765.71	1,712.78	2.23	55.7

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]	3	
	01/04/2021 to 31/03/2022	31/03/2021
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	0	1,682.88
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	NA	
Other non-current financial assets, others	0	1,682.88

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stores and spares [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	77.62	904.77	77.62	904.77
Mode of valuation			NA	NA

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	54.58	54.63	320.48	1.91
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	Other Financial Liabilities#	
Other current financial liabilities, others	54.58	54.63	320.48	1.91

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	807.13	860.85	17.52	71.97
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Employees Benefit Payable		Lease liabilities	Lease liabilities
Other current financial liabilities, others	807.13	860.85	17.52	71.97

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,298.23	1,237.04	(A) 1,602.5	55.62
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other recoverables from Customers (Refer note 12.1 and 46)	Other recoverables from Customers (Refer note 12.1 and 46)	Retention money	Retention money
Other current financial assets others	1,298.23	1,237.04	(A) 1,602.5	55.62

Footnotes

(A) Retention money- Rs. 1,713.23 Less: Provision For retention money (Refer note 12.2)- Rs. 103.75 Less: Retention Money written off (Refer note 45)- Rs. 6.98

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	1.6	67.57	213.88
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	NA	Insurance and other claim receivables	Advances to employees (including imprest balances)	Advances to employees (including imprest balances)
Other current financial assets others	0	1.6	67.57	213.88

Other current financial assets others [Table]

..(3)

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

Other current financial assets others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	1,466.44	43.6	57.17
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	NA	Advances recoverable from Customers	Interest accrued on deposits with Banks	
Other current financial assets others	0	1,466.44	43.6	57.17

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	185.64	123.24
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Taxes paid (net of provisions)	Taxes paid (net of provisions)
Other non-current assets, others	185.64	123.24

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]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	0	0.3
Allowance for bad and doubtful loans	0	0
Total loans	0	0.3
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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	0	496.29
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	NA	Unbilled revenue
Other current assets, others	0	496.29

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (50) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (51) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (52) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (53) [See below]	
Total other non-current financial assets	767.94	3,451.36
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (54) [See below]	
Advances, non-current	0.29	3.91
Total other non-current assets	(A) 185.93	(B) 127.15
Disclosure of inventories Explanatory [TextBlock]	Textual information (55) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (56) [See below]	
Fixed deposits with banks	0	76
Other balances with banks	(C) 179.57	(D) 2,139.57
Total balance with banks	179.57	2,215.57
Cheques, drafts on hand	187.38	447.62
Cash on hand	102.63	0.02
Total cash and cash equivalents	469.58	2,663.21
Bank balance other than cash and cash equivalents	385.85	330.39
Total cash and bank balances	855.43	2,993.6
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
Bank deposits with more than 12 months maturity	765.71	1,712.78
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (57) [See below]	
Security deposits	28.72	27.86
Total other current financial assets	3,054.19	3,046.04
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (58) [See below]	
Advances, current	545.38	517.81
Total other current assets	545.38	1,014.1
Total other non-current financial liabilities	(E) 19.28	(F) 72.64
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (59) [See below]	
Nature of other provisions	Provision for onerous contract	Provision for onerous contract
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (60) [See below]	
Interest accrued on borrowings	4,325.87	453.09
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	(G) 5,525.58	(H) 1,442.45
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (61) [See below]	
Advance received from customers	552	150.27
Total other advance	552	150.27
Taxes payable other tax	(I) 664.62	(J) 209.44
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	664.62	209.44
Total other current liabilities	1,217.5	356.79

Footnotes

- (A) Non-current tax assets (net)- Rs. 185.64 Other non-current assets- Rs. 0.29
- (B) Non-current tax assets (net)- Rs. 123.24 Other non-current assets- Rs. 3.91
- (C) - in current accounts
- (D) - in current accounts
- (E) (ii) Lease liabilities
- (F) (ii) Lease liabilities
- (G) Lease liabilities- Rs. 17.52 Other financial liabilities- Rs. 5,508.06
- (H) Lease liabilities- Rs. 71.97 Other financial liabilities- Rs. 1,370.48
- (I) Statutory dues payable
- (J) Statutory dues payable

Textual information (50)

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

20	Trade payables						
	Total outstanding dues of micro and small enterprises		519.34		649.34		
Current Liabilities	Total outstanding dues of creditors other than micro and small enterprises		6,016.83		4,116.52		
	Trade payable to related parties (Refer note 34)		2,673.13		2,634.46		
Other Accrued Expenses	Other Accrued Expenses		1,408.85		1,164.80		
	Total		10,618.15		8,565.12		
Trade payables Agening Schedule as on March 31, 2022							
Particulars	Outstanding for following periods from						
	date of transaction						
	Unbilled Dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
Undisputed dues	-	-	-	-	-	-	
(i) MS	164.71	245.94	232.20	40.07	1.14	684.06	
(ii) Others	1,244.14	7,773.70	491.86	292.42	131.98	9,934.10	
Disputed dues			-				
(i) MS	-	-	-	-	-	-	
(ii) Others	-	-	-	-	-	-	
(iii) Unbilled Dues	-	-	-	-	-	-	
Total	1,408.85	8,019.64	724.06	332.49	133.12	10,618.16	
* Unbilled dues to MS includes interest payable at the year end.							
Trade payables Agening Schedule as on March 31, 2021							
Particulars	Outstanding for following periods						
	from date of transaction						
	Unbilled Dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
Undisputed dues							
(i) MS	91.74	530.23	51.12	67.99	-	741.08	
(ii) Others	1,073.06	6,165.12	308.64	201.46	75.76	7,824.04	
Disputed dues							
(i) MS	-	-	-	-	-	-	
(ii) Others	-	-	-	-	-	-	
(iii) Unbilled Dues	-	-	-	-	-	-	
Total	1,164.80	6,695.35	359.76	269.45	75.76	8,565.12	
* Unbilled dues to MS includes interest payable at the year end.							
18	Deferred tax assets (net)						
	The balance comprises temporary differences attributable to the following:						
	Deferred tax liabilities on account of:						
	Right to use Assets				9.15	25.24	
	Measurement of loan at amortised cost				-	22.36	
Deferred Tax Liability	Total deferred tax liabilities				9.15	47.60	

Deferred tax assets on account of:		
Property, plant and equipment	205.58	270.21
Expenses allowed on paid basis and disallowed under section 40A(ia) of Income Tax Act'1961	1,375.52	178.66
Carried forward business losses	13,263.66	9,766.39
Carried forward unabsorbed depreciation	237.08	1,652.44
Lease liabilities	9.26	36.40
Provision for doubtful receivables	1,456.40	801.51
Total deferred tax assets	16,547.50	12,705.61
Deferred tax assets (net) (Also refer note 35(iv))	16,538.35	12,658.01

Textual information (51)

Disclosure of notes on trade receivables explanatory [Text Block]

9	Trade receivables considered good - Unsecured		4,737.60		7,372.02				
	Trade receivables which have significant increase in credit risk	5,786.73		1,722.32					
	Trade receivables - Credit impaired (cumulative)	-		1,158.20					
	Less: Allowance for expected credit loss (Refer note 45)	(5,786.73)		(1,722.32)					
	Less: Doubtful debts written off	-	-	(1,158.20)	-				
Unbilled Revenue	Unbilled revenue		751.13		605.72				
	Total		5,488.73		7,977.74				
Trade receivables ** Agening Schedule As on 31 March 2022									
Particular	Outstanding for following periods								
	from date of transaction								
	Not Due	Unbilled	Less than 6 months	6 months to one year	1-2 years	2-3 years	More than 3 years	Total	
Undisputed Trade Recievables									
a) Considered good	-	751.13	2,615.27	146.83	1,649.83	325.68	-	5,488.74	
b) Significant increase in credit risk	-	-	31.59	37.80	1,606.96	1,722.78	2,387.60	5,786.73	
c) Credit Impaired	-	-	-	-	-	-	-	-	
Disputed Trade Recievables									
a) Considered good	-	-	-	-	-	-	-	-	
b) Significant increase in credit risk	-	-	-	-	-	-	-	-	
c) Credit Impaired	-	-	-	-	-	-	-	-	
Total	-	751.13	2,646.86	184.63	3,256.79	2,048.46	2,387.60	11,275.47	
Less Allowance for Expected Credit Loss								(5,786.73)	
Balance as at 31st March 2022								5,488.74	
Trade receivables ** Agening Schedule As on 31 March 2021									
Particular	Outstanding for following periods								
	from date of transaction								
	Not Due	Unbilled	Less than 6 months	6 months to one year	1-2 years	2-3 years	More than 3 years	Total	
Undisputed Trade Recievables									
a) Considered good	-	605.72	2,100.16	2,085.93	2,430.28	14.03	741.62	7,977.74	
b) Significant increase in credit risk	-	0.00	133.42	-	13.70	1,575.20	-	1,722.32	
c) Credit Impaired	-	-	-	-	-	-	-	-	
Disputed Trade Recievables									
a) Considered good	-	-	-	-	-	-	-	-	
b) Significant increase in credit risk	-	-	-	-	-	-	-	-	
c) Credit Impaired	-	-	-	-	-	-	-	-	
Total	-	605.72	2,233.58	2,085.93	2,443.98	1,589.23	741.62	9,700.06	

Less Allowance for Expected Credit Loss	(1,722.32)
Balance as at 31st March 2022	7,977.74

**Refer notes 37, 44 and 45

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).

The company has filed a claim with Odisha Electricity Regulatory Commission for balances receivable from the Central Electricity Supply Utility Of Odisha and has received a full and final settlement order dated 08th June 2022 with a final settlement of 1,617.00 crores. Accordingly, the company has provided for the outstanding balances in it's books of accounts and the net o/s at the year end is in line with the full and final settlement order.

Textual information (52)

Disclosure of notes on loans explanatory [Text Block]

11	Loans (current)	
	Loans receivable considered good - Unsecured	
Loan to employees	Loan to employees	- 0.30
	Total	- 0.30

Textual information (53)

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

	Particulars	As at 31 March 2022	As at 31 March 2021
5	Other financial assets (non- current)		
Balance with Bank - Fixed Deposits	Fixed Deposits with maturity more than 12 months*	765.71	1,712.78
Security deposits	Security deposits	2.23	55.70
	Retention money	-	1,682.88
	Total	767.94	3,451.36
	* These fixed deposits are earmarked against various bank guarantees given by the Company and so have restriction on usage.		

Textual information (54)

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

6	Non-current tax assets (net)		
Income Tax Advances & Tax Deducted at Source	Taxes paid (net of provisions)	185.64	123.24
	Total	185.64	123.24
7	Other assets (non- current)		
Prepaid Account	Prepaid expenses	0.29	3.91
	Total	0.29	3.91

Textual information (55)

Disclosure of inventories Explanatory [Text Block]

8	Inventories		
Inventory in Hand	Stores and spares	77.62	904.77
	Total	77.62	904.77

Inventory includes electricity distribution items and spares stored at Company's rented premises at Angul, Bolangir, Bargarh, Dhenkanal, Jharsuguda, Kandhamal, Keonjhar, Puri and Sambalpur districts in the State of Odisha. During the current year, company has written off inventory amounting to Rs. 698.61 lakhs (PY - Nil).

Textual information (56)

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

10a	Cash and cash equivalents and other bank balances		
	Cash and cash equivalents		
	Balances with Banks		
Balances with Schedule Banks	- in current accounts	179.57	2,139.57
Cash in Hand	Cash in hand	102.63	0.02
Cheques in Hand	Cheques in hand	187.38	447.62
	Deposit with banks having original maturity less than 3 months	-	76.00
	Total	469.58	2,663.21
10b	Other Bank balances*		
Balance with Bank - Fixed Deposits	Deposits with banks having original maturity between 3 to 12 months (Earmarked)	150.15	224.72
	Deposits with banks having original maturity more than 12 months (Earmarked)	765.71	1,712.78
	Other Fixed Deposits	0.55	-
		916.41	1,937.50
	Less: Amount disclosed under Other Non-Current Financial Assets (Refer Note No. 5)	765.71	1,712.78
	Balances with banks (in Escrow bank Account)	235.15	105.67
	Total	385.85	330.39
	Total (10a+10b)	855.43	2,993.60

Textual information (57)

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

12	Other financial assets (current)		
Interest Receivable	Interest accrued on deposits with Banks	57.17	43.60
CESU Advance A/c	Advances recoverable from Customers	1,466.44	
	Less: Advance recoverable from customers written off (Refer note 46)	1,466.44 -	1,466.44
Advances to employees (including imprest balances)	Advances to employees (including imprest balances)	67.57	213.88
Insurance & Other Claim Receivables	Insurance and other claim receivables	-	1.60
Retention Money	Retention money	1,713.23	55.62
Provision for doubtful retention money	Less: Provision For retention money (Refer note 12.2)	103.75	
	Less: Retention Money written off (Refer note 45)	6.98	1,602.50
	Security deposits	28.72	27.86
Advance Recoverable in Cash or in Kind	Other recoverables from Customers (Refer note 12.1 and 46)	1,298.23	1,237.04
	Total	3,054.19	3,046.04
12.1	Includes Rs. 1220.58 lakhs of Bank Guarantees encashed by Madhya Pradesh Poorv Kshetra Vidyut Vitran Company Limited (MPPKVVCL) and Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited (MPMKVVCL). The Company has filed for Arbitration before the Tribunal constituted under the Madhya Pradesh Madhystam Adhikaran Adhiniyam Act, 1983 at Bhopal. The matter is pending decision as on 31 March, 2022. The Management is confident that they have good case and amount will be recovered in full of interest. Company has taken up the matter with highest level in MPPKVVCL and MPMKVVCL and belief to get the matter settled in Company's favour. As of now, Company has decided not to provide the same in Financial Year FY 22 and the same will be reviewed in next few months with focused efforts to recover the same. If the same remains unrealised, appropriate decision will be taken on the same.		
12.2	Refer Note No. 50 of the Financial Statements for provision movement.		

Textual information (58)

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

13	Other assets (Current)		
	Unsecured considered good unless otherwise stated		
Capital Advances	Capital Advances	7.39	7.39
Advances to Vendors	Advances to Vendors	367.12	366.54
Provision for vendor advances	Less: Provision for doubtful vendor advances (Refer note 13.1)	231.48	135.64
Prepaid Account	Prepaid expenses	19.35	86.01
Balances with service tax/GST authorities	Balances with government authorities	383.00	57.87
Unbilled Revenue	Unbilled revenue	337.91	6,625.79
	Less: Written off (Refer note 45b)	337.91	5,224.74
	Less: Transferred to Inventories	-	904.76
	Total	545.38	1,014.10
13.1	Refer Note No. 50 of the Financial Statements for provision movement.		

Textual information (59)

Disclosure of notes on provisions explanatory [Text Block]

22	Provisions (current)		
	Provision for employee benefits:		
	Provision for gratuity (unfunded) [Refer note 33b]	0.67	1.87
	Provision for leave encashment	0.62	1.22
	Provision for onerous contract*	120.32	488.12
	Total	121.61	491.21

*Nature of onerous contract:

Due to delay in works of NRI contract with NTPC and reduction of scope of work, the Company has estimated the future cost of completion of the project and estimated amount of billing/revenue accordingly that the Company has recognised Rs. 120.32 lakhs provision for onerous contract.

17	Provisions (non- current)		
	Provision for employee benefits		
Provision for Gratuity	Provision for gratuity (unfunded) [Refer note 33b]	32.00	77.55
Provision for Leave Encashment	Provision for leave encashment	13.79	32.38
	Total	45.79	109.93

Textual information (60)

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

21	Other financial liabilities (current)		
Interest Accrued not due on Loans	Interest accrued and due on borrowings	4,325.87	453.09
Sundry Creditors Capex	Payables against capital goods	54.58	54.63
Others Financial Liabilities	Other Financial Liabilities#	320.48	1.91
Advances to employees	Employees Benefit Payable	807.13	860.85
	Total	5,508.06	1,370.48

includes bank guarantees encashed by Uttar Pradesh Power Transmission Corporation Ltd (UPPTCL) of Rs. 312.21 Lakhs during the year.

Textual information (61)

Disclosure of other current liabilities notes explanatory [Text Block]

23	Other liabilities (current)		
Statutory Liabilities	Statutory dues payable	664.62	209.44
Advance from Consumers	Advance from Consumers	552.00	150.27
Other Current liabilities	Other current liabilities	0.88	(2.92)
	Total	1,217.50	356.79

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (62) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	53	11,497
Guarantees	0	1,220.58
Other money for which company is contingently liable	3,411.83	4,634.27
Total contingent liabilities	3,464.83	17,351.85
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
Total contingent liabilities and commitments	3,464.83	17,351.85
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	-27,265.3	-16,993.55
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	1,427.97	1,738.59
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 (62)

Disclosure of additional balance sheet notes explanatory [Text Block]

33 (a) Contingencies and Commitments (to the extent not provided for)

Particulars	As at 31 March 2022	As at 31 March 2021
Contingent Liabilities		
Contingent Liabilities not provided for in respect of outstanding bank guarantees	3,411.83	4,634.27
Claim against the Company not acknowledged as debt		
Contingent Liabilities not provided for in notice u/s 276 B and subsequent order u/s 2(35) of Income Tax Act, 1961 *	53.00	53.00
Claim received from TP Central Odisha Distribution Limited**	-	11,444.00
Claim not acknowledged in books against Nilachala Energy Private Limited***	309.59	-
Bank Guarantee Encashment @	-	1,220.58

* The Company is in receipt of notices under section 276 B and subsequent orders under section 2 (35) of Income Tax Act, 1961 passed by TDS Department for delay in deposit of TDS for Financial Year 2016-17. The TDS had been deposited by the company with interest in the same year itself. The Company has filed the application for compounding with the Income Tax Department which is pending settlement. The interest/penal amount is not certain therefore company has provided Rs. 53 Lakhs for FY 2016-17. For the FY 21-22 the company has provided for the interest on the same for an amount of Rs. 21.19 lakhs in the books.

**Subsequent to year end on 31 March,2022, the company has received a letter dated 08 June, 2022 from Odisha Electricity Regulatory Commission Bidyut Niyamak Bhawan regarding approval of full and final settlement of Rs. 16.17 crores against claim of Rs. 31,121.00 Lakhs on account of damages, loss of future profits, unrealised meter rent and incremental revenue share etc. This matter is still under discussion with TPCODL. Also refer note 44.

*** The company has received claims from Nilachala Energy Private Limited for Sitting Fees of FY 2015-16 and FY 2016-17 amount being Rs. 37.5 lakhs finalised in meeting held on 4th June, 2021 between M/S Fedco and M/S Nilachala Energy,, same has not been acknowledged in the books of accounts.

In addition to the above they have demanded the outstanding dues of Rs. 65.84 lakhs and its interest Rs. 74.27 lakhs with penalty Rs. 16.46 lakhs , Service Tax due of Rs. 51.70 lakhs and EPF & ESI due of Rs. 48 lakhs of previous years and Rs. 15.80 lakhs from 01/04/21 to 31/03/22 are also claimed by the vendor. The total claims made by the vendor

The company has received a demand order u/s 270A for the AY 2017-18 amounting to Rs. 1.11 Lakhs. Company is yet to file any reply/ remedial action.

The company has entered in a Memorandum of Understanding (MOU) with Ethos power wherein both the parties jointly bid for that construction and erection of substation.Total contract value is Rs. 2560.82 Lakhs.As per MoU, execution of project is responsibility of the company,however the company could not execute the contract as per contracted period. Now Ethos being the lead partner has taken over execution of contract but the performance bank guarantee for an amount of Rs. 256 Lakhs(RBL) is in the name of company regarding this project and the liability of the company is limited to bank guarantee involved.

(a) The Company has other commitments on account of contracts remaining to be executed which are entered into the normal course of business.

(b) The Company has made provision as required under the applicable law or accounting standards, for material foreseeable losses on long term contracts as disclosed in Note 22 to the financial statements. There are no derivative contracts entered into by the Company.

Applications against the company has been filed in MSEFC & other forums by various vendors. The company has obtained legal opinion from eminent legal counsels regarding few cases and considered view that the company has a reasonably good defense and not required to pay any amount.

37. THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT (MSMED) ACT, 2006

The company has certain dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSME Act'). The disclosures pursuant to the said MSMED Act as follows :

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2022
a) Amounts payable to suppliers under MSMED (suppliers) as at the year end.		
(i) the principal amount remains unpaid to any supplier.	519.34	649.34
(ii) interest due thereon.	164.71	91.74
b) Payments made to suppliers beyond the appointed day during the year.		

(i) the principal amount.	-	-
(ii) interest due thereon.	-	-
c) Interest due and payable for the year of delay in making payment other than the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006 .	-	-
d) interest accrued and remains unpaid.		
- Interest Accrued during the year	72.97	38.23
- Interest remaining unpaid as at the end of the year	164.71	91.74
e) Interest remaining due and payable to supplier disallowable as deductible expenditure under Income tax Act, 1961	72.97	38.23
f) further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid.	-	-

42 Disclosure as per Ind AS 27 on 'Separate financial statements'

The Company has no investment in subsidiary, joint venture and associate.

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.

44 Details of Trade and Other Receivables:

(a) Amount recoverable from TP Central Odisha Distribution Limited (TPCODL) formerly known as Central Electricity Supply Utility of Odisha (CESU) amounting to Rs.5,047.20 lakhs (previous year Rs. 5,149.06 lakhs) : The amount recoverable substantially relates to the meter rent and miscellaneous charges billed to the Consumers as part of the monthly billing cycle. The Company is in discussion with TPCODL for the recovery of the entire amount. Based on management assessment, the Company has made a provision of Rs. 3,437.40 (previous year Rs. 1,575.21 lakhs). The Company has filed its claim with TPCODL vide its letter dated 5 May, 2021 which in terms of the agreement signed between the Company and CESU is subject to reconciliation and joint audit by TPCODL and the Company. Company is confident that no significant adjustments will be made on account of reconciliation and carrying amounts in the books is good and recoverable.

(b) Amount recoverable from Madhya Pradesh Poorva Kshetra Vidyut Vitran Company Limited amounting Rs. 0 lakhs (previous year Rs. 133.42 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. Further based on conservative approach, the Company has made provision of Rs. Nil (previous year Rs. 133.42 lakhs) applying reasonable judgement on the debtors.

(c) Amount recoverable from Odisha Small industry Corporation Limited (OSIC), Govt of Odisha entity, amounting to Rs.664.95 (previous year Rs.741.62 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 31 March 2020 as per their books of accounts. In this regard, Energy Secretary of the State had written letter (in November 2019) 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. 695.93. lakhs to their consortium partner (FEDCO) subsequently in June 2020 & March 2021. The balance will be released in next 12 months and likely with the completion of the newly awarded contract. Subsequent to the year end, the Company has received Rs. 71.16 lakhs.

45. Exceptional Items (Loss from Discontinued Contracts) : The impact on Financial Statements has been accounted as "Exceptional items" in the Statement of Profit and Loss for the following items :

Details of Exceptional Items:	(Rs.In Lakhs)	
Particulars	31 March 2022	31 March 2021
Provision for unbilled revenue	337.91	5,124.21
Unbilled reversal- Inventory wear and Tear	-	100.53
BG Encashment by Uttar Pradesh Power Transmission Corporation Limited	312.21	-
Retention money written off	6.98	159.62
Provision for bad debts and doubtful debts	2,561.33	1,708.62
Loan to NPLPL	-	266.22
CESU Advances Receivable written off	1,466.44	-
Total	4,684.87	7,359.20

Notes:

(a) Discontinued distribution franchise contract in Odisha

The Odisha Electricity Regulatory Commission has vide its Order dated 26 May, 2020 vested the utility of CESU in TP Central Odisha Distribution Limited (TPCODL) with effect from 1 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 has expired on 30 June, 2020. The contract has therefore been discontinued and consequently, the Company had to terminate the services of employees working on this project. The Company had recognised losses due to discontinued contracts including provision for expected credit losses on receivables as exceptional items amounting to Rs. 1,466.44 lakhs (previous year Rs.1,841.42 lakhs) in the Statement of Profit and Loss.

(b) Network Rollout Implementation Contracts in Odisha

Contract with National Thermal Power Corporation Limited (NTPC) :

During the financial year 2018-2019, the Company had been awarded contracts with respect to providing electricity connections to un-electrified households and lower tension line (LT Line) extension in rural areas of Angul, Bolangir, Bargarh, Dhenkanal, Jharsuguda, Kandhamal, Keonjhar, Puri and Sambalpur districts in the State of Odisha from National Thermal Power Corporation (NTPC) and Power Grid Corporation of India under two Central Government schemes for rural electrification namely Pradhan Mantri Sahaj Bijli Har Ghar Yojna (Saubhagya) and Deendayal Upadhyaya Gram Jyoti Yojana (DDUGJY) on turnkey basis. There has been significant delay in the completion of the contracts due to Covid -19 pandemic, liquidity constraints due to the extended timelines, and delay in works of other Government schemes which have resulted in reduction of scope of work under the said contract, an amount of Rs 698.61 lakhs. (previous year Rs. 491.43 lakhs) towards inventory. Consequently, the Company has recognised the total financial loss of Rs.377.91 (previous year Rs.3,318.40 lakhs) as an exceptional item. The Company has further estimated the future cost of completion of the project and estimated amount of billing/revenue that the Company will be able to generate and accordingly has recognised Rs. Nil (previous year Rs. 496.28 lakhs). Present obligations arising under onerous contracts Rs.119.77 Lakhs(previous year Rs. 488.12 lakhs) as included in note 22 "Provisions".

Contract with Odisha Small Industry Corporation Limited (OSIC) :

OSIC was awarded contracts for erection of electricity distribution lines and OSIC has sub-contracted certain work out of those contracts to the Company. As at the end of previous financial year i.e 2019-20, the Company had a total amount of (billed and unbilled) recoverable of Rs. 3,343.84 lakhs from OSIC of which Rs. Nil (previous year Rs. 695.93 lakhs) had been received during the year and Rs. 71.16 lakhs had been received subsequently in the financial year 2021-22. An additional amount of Rs. 435.00 lakhs is expected to be received further in the financial year 2021-22, as part of the foreclosure of the contract. In the FY 2021-22 company has not received any amount, therefore based on prudence accounting concept company has provided the total amount of Rs.664.95 Lakhs. The Company has written-off Rs. Nil (Previous year Rs. 1,906.34 lakhs) and Rs. Nil (previous year Rs. 159.62 lakhs) on account of unbilled revenue and unrealisable retention money respectively and classified under exceptional items in the Statement of Profit and Loss.

Contract with Madhya Pradesh Poorva Kshetra Vidyut Vitran Company Limited (MPPKVVCL) :

Based on conservative approach on receivables from MPKVVCL, the Company has provided Rs. Nil (previous year Rs. 133.42 lakhs) and classified under exceptional items in the Statement of Profit and Loss.

Encashment of Bank Guarantees(BG) by Uttar Pradesh Power Transmission Corporation Limited :

Rs. 312.21 Lakhs bank guarantee encashed by Uttar Pradesh Power Transmission Corporation Limited(UPPTCL) in FY 2021-22. Based on conservative approach, the Company has provided Rs. 312.21 against the BG and Rs. 6.98 Lakhs of retention money and classified under exceptional items in the Statement of Profit and Loss.

46 COVID IMPACT

The spread of COVID-19 during the year and subsequently second wave 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 Company is in the business of distribution of electricity and other related business which is an essential service as emphasised by the Ministry of Power, Government of India. 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.

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-19 and concluded that no incremental material adjustments (other than those already accounted for/disclosed in note 45 and 47) 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.

Given the uncertainties associated with the 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.

GOING CONCERN ASSUMPTION

The Company has incurred a loss after tax of Rs. 10,271.75 lakhs during the year ended 31 March 2022 (incurred a loss after tax of Rs. 18,194.48 lakhs during the year ended 31 March 2021) and the accumulated losses as on date amounting to Rs. 27,265.20 lakhs have eroded the net worth of the Company primarily due to losses on expiry of the Distribution Franchisee Contract in Odisha, losses in the Network Rollout Implementation Contract and finance costs. The Company's current liabilities exceeds its current assets by Rs. 46,020.56 lakhs.

The Company has defaulted in repayment of loans and interest aggregating to Rs.9,522.29 lakhs as at 31 March 2022

and continue in default. The default under term loans and working capital facilities gives right to these lenders aggregating Rs.39,405.45 lakhs, and to the banks who have issued bank guarantees amounting to Rs. 3,411.83 lakhs, to recall these facilities immediately. Further, the Company's credit rating has been revised downwards during the year which may impair its ability to raise or generate funds to repay its obligations. Also, the Company has, due to the liquidity issues, defaulted in making payments to certain trade creditors as well.

The aforesaid conditions indicate existence of liquidity stress and material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern and consequently, the ability of the Company to realise its assets and discharge its liabilities in the normal course of business.

The Board of Directors/ operating management has reviewed the financing arrangement of the Company. The management has taken all possible initiatives to restructure the financing arrangements and cost rationalisation. The Company is working towards a resolution plan with the lenders which envisages considerable amount of restructuring of the debts by the lenders which will enable the Company to scale up its operations and meet the remaining financial obligations. These measures are contingent upon the approval of the lenders of the resolution plan including restructuring of the debts, which events are not wholly within the control of the Company.

The Company has long term distribution franchisee agreements with Meghalaya Power Distribution Company Limited (MePDCL) and Tripura State Electricity Corporation Limited (TSECL) which had commenced during financial year 2019-20 and 2020-21 respectively for a tenure of 10 years. Apart from existing contracts, additional areas are expected to be tendered in these States as well as other States in the near future. In addition, the Company has ongoing contracts in the Value-Added Implementation business segment in Madhya Pradesh, West Bengal and Chattisgarh. The Company is capable of winning more contracts in this business segment in the future.

The Management is confident of obtaining required approval of the lenders and shareholders for raising adequate resources to meet the Company's financial obligations and continuing business operations. Having regard to the aforesaid, the financial statements presently have been prepared on the basis that the Company will continue as a going concern and hence, no adjustments have been made to the carrying values (including adjustment on account of impairment of assets) or classification of assets and liabilities.

These events would substantially enable the Company to mitigate the aforesaid uncertainty about the going concern.

Having regard to the above, the financial statements for the year ended 31 March 2022 have been prepared on the basis that the Company will continue as a going concern and no adjustments have been made to the carrying values or classification of assets and liabilities.

48 Revenue from contracts with customer

Particulars	As at 31 March 2022	As at 31 March 2021
Contract revenue recognised during the year	-	-
Impairment loss recognised on receivable or contract assets	-	5,224.74
Assets recognised from cost to contract	-	-
Advances received for contracts-in-progress	-	-
Gross amount due from customers for contract work	1,632.84	1,968.43

49 Ratios

The following are analytical ratios for the year ended 31 March, 2022 and 31 March, 2021

Particulars	Numerator	Denominator	For the Year Ended/ As at 31st March, 2022	For the Year Ended/ As at 31st March, 2021	Variance	Reason of variance (if >25%)
(a) Current Ratio (in times)	Current Assets	Current Liabilities	0.18	0.48	-63%	change in business composition
(b) Debt-Equity Ratio	Total Debt	Shareholders Equity	11.52	11.94	-4%	
(c) Debt to service coverage ratio (Refer Foot Note)	Earnings available for debt service	Debt Service	NA	NA	NA	
(d) Return on Equity Ratio (%)	Net Profit after taxes	Average Shareholder's Equity	-6.09	-10.80	-44%	Due to decline in business
(e) Inventory turnover (in times)	Cost of goods sold or sales	Average Inventory	0.26	0.97	-73%	change in business
(f) Trade receivables turnover ratio (in times)	Revenue from operations	Average Trade Receivables	1.88	2.12	-11%	
(g) Trade payables turnover ratio (in times)	Purchase of services and other expenses	Average Trade Payables	10.57	22.02	-52%	Due to decline in business
(h) Net capital turnover ratio (in times)	Revenue from Operations	Working Capital	(0.27)	(1.14)	-76%	Due to decline in business
(i) Net profit ratio (in percentage)	Net Profit	Revenue from Operations	-0.81	-0.92	-12%	
(j) Return on capital employed (in times)	Earnings before interest and taxes	Capital employed	0.29	0.89	-67%	change in business composition
(k) Return on investment (%)	Income generated from investment	Time weighted average investment	2.00	2.00	0%	

Note:

1 As the company has made defaults in repayment of Debts and Interest thereon, Debt Service Coverage ratio is not computed.

50. Details of Provisions created during the year

Particulars	As at 31st March 2022	As at 31st March 2021
NRI Provision		

Opening Provision	4,88,12,196	60,67,006
Additions	1,19,76,583	4,57,12,268
Deletions	4,87,57,196	29,67,078
Closing Provision	1,20,31,583	4,88,12,196
DWS		
Opening Provision	-	-
Additions	4,34,00,000	
Deletions	-	
Closing Provision	4,34,00,000	-
Provision against Vendor Debit balances		
Opening Provision	5,50,11,917	-
Additions	1,63,34,438	5,50,11,917
Deletions	4,81,98,712	-
Closing Provision	2,31,47,643	5,50,11,917
Provision for other expenses		
Opening Provision	4,91,93,253	3,87,93,867
Additions	8,03,82,952	3,21,77,992
Deletions	4,40,33,960	2,17,78,605
Closing Provision	8,55,42,245	4,91,93,254

51 Bank & Financials Institution Confirmation

- i. The company has requested for confirmation/bank statements/direct confirmation as on 31st march 2022 to the statutory auditors. The company has obtained confirmation/ bank statements in respect of bank accounts /Fixed Deposits/Loan Accounts except for one bank carrying the aggregate balance as follows Fixed Deposits amounting to Rs.490.36 lakhs and bank guarantees for an amount of Rs. 765.70 lakhs
- ii Further, in Respect of Loans & Borrowings carrying aggregate balance of Rs. 38,712.6 lakhs confirmation is not received for Rs. borrowings carrying aggregate balance of Rs.23,20.10 lakhs by the statutory auditors

52 Other Disclosures as required under Schedule III of the Companies Act, 2013

i. Details of Benami Property held

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

ii. Willful Defaulter

The company has not been declared Willful defaulter by any bank or financial institution or government or any government authority.

iii. Compliance with number of layers of companies

The company has complied with the number of layers prescribed under the Companies Act, 2013.

iv. Compliance with approved scheme(s) of arrangements

The company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

v. Loans to promoters, directors, KMPs and other Related Parties

During the year, the Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs, and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person that are either:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment.

vi. Loans and Advances

A. The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

B. The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

vii. Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

viii. Details of Crypto currency or Virtual currency

The company has not traded or invested in crypto currency or virtual currency during the current or previous year.

ix. Valuation of PP&E, intangible asset and investment property

The company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

x. Registration of charges or satisfaction with Registrar of Companies:

The Company is not required to register any charge and also not required to file any satisfaction of charges during the year with the Registrar of Companies. Hence, this is not applicable.

xi. Dividend

The Company has not declared or paid dividend during the year 2021-2022.

xii. Title deeds

The Company does not own any freehold land and hence the disclosure on title deeds of the freehold land is held in the name of the Company is not applicable.

xiii. Fair Valuation of Investment Properties

The Company does not hold any investment property and hence the disclosure on fair valuation of investment property is not applicable to the Company.

xiv. Returns to Banks

The Company has not availed any new borrowings from banks/ financial institutions on the basis of security of current assets. Further, for existing loans & borrowings the Company has not filed any quarterly returns / statements of current assets with banks / financial institutions.

xv. Transactions with Struck off Companies

There are no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

53 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors and authorised for issue on September 30th, 2022.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (63) [See below]

Textual information (63)

Disclosure of revenue [Text Block]

Revenue Recognition:

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

A. Revenue from Operations:

a) Sale of Energy

Revenue from sale of power is accounted on accrual basis and is recognised on basis of billings to customers when no significant uncertainty as to the measurability or collectability exists and includes unbilled revenues accrued up to the end of the accounting year. The sale of electricity is as per tariff fixed by respective State Electricity Regulatory Committees (SERC) of the operating states.

Purchase of Energy: The power purchase cost is based on the number of units of electricity purchased from respective distribution companies (DISCOM) based on billings of units made in accordance with rates agreed with them. The units are determined by joint readings made at interface metering points.

2.08 Licensee Share: Pursuant to the agreements, upside sharing with respective discoms above the base rate agreed upon is also included in this cost .

B) Other Operating Income

a) Income from Meter Rent

Revenue is recognized 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 Orders and Supply Code.

b) Other Service Charges

Revenue from Service Charges such as reconnection charges, service connection charges, meter testing fee, supervision charges etc. are recognized on completion of specified services as per terms of the Agreements and in compliance to the Regulatory Tariff Orders and Supply Code.

C) Income from Network Rollout Implementation

The Company follows the percentage completion method, based on the stage of completion at the balance sheet date, taking into account the contractual price and revision thereto by estimating total revenue including claims / variations as per Indian Standard 115 and total cost till completion of the contract and the profit so determined has been accounted for proportionate to the percentage of the actual work done.

B.Other Income:

Interest Income is recognized on time proportionate basis taking into account the amount outstanding and the rate applicable.

[612400] Notes - Service concession arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	32.67	79.42
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-32.67	-79.42
Actuarial assumption of discount rates	7.26%	6.76%

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]	1		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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)	8.36	19.71	
Interest expense (income), net defined benefit liability (assets)	5.37	11.54	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-40.7	-53.54	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-40.7	-53.54	
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) -101.18	(B) -176.28	
Total increase (decrease) in net defined benefit liability (assets)	-46.75	-91.49	
Net defined benefit liability (assets) at end of period	32.67	79.42	170.91

(A) Benefits paid

(B) Benefits paid

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (64) [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 (64)

Disclosure of employee benefits [Text Block]

34 Employee Benefits

a) Defined Contribution plan:

Particulars	As at 31 March 2022	As at 31 March 2021
Amount recognised in the statement of profit and loss - contribution to provident and other funds	64.02	104.83

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 organisation 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 following table sets forth the status of the gratuity plan of the Company which is unfunded and the amounts recognised in the Balance Sheet and statement of profit and loss.

Particulars	As at 31 March 2022	As at 31 March 2021
Changes in the present value of defined benefit obligation		
Projected benefit obligation at the beginning of year	79.42	170.91
Included in statement of profit and loss		
-Current service cost	8.36	19.71
-Interest cost	5.37	11.54
Included in other comprehensive income		
-(gains)/loss due to change in financial assumptions	40.70	53.54
Benefits paid	(101.18)	(176.28)
Projected benefit obligation at the end of the year	32.67	79.42
Particulars	As at 31 March 2022	As at 31 March 2021
Present value of unfunded obligations		
Net liability	32.67	79.42
Amount in balance sheet		
Liability	32.67	79.42
Net liability is bifurcated as follows:		
Non current	32.00	77.55
Current	0.67	1.87
Net liability	32.67	79.42

Principal actuarial assumptions at the balance sheet date are as follows:

Economic assumptions (For Gratuity and Compensated Absences)

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 31 March 2022	Assumptions as at 31 March 2021
Discount rate (p.a)	7.26	6.76
Salary growth rate (p.a.)	3.00	3.00
Demographic assumptions:		
	Assumptions as at	Assumptions as at

	31 March 2022	31 March 2021
Retirement age	60 years	60 years
Mortality table	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2012-14)
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 summarises 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	Gratuity Liability Salary escalation rate
31 March 2022		
Increase / (decrease) on plus 50 bps	(2.36)	2.72
Increase / (decrease) on minus 50 bps	2.62	(2.46)
31 March 2021		
Increase / (decrease) on plus 50 bps	(5.53)	6.30
Increase / (decrease) on minus 50 bps	6.09	(5.74)

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 2022	As at 31 March 2021
Less than 1 year	0.67	1.87
1-2 years	0.40	1.04
2-3 years	0.60	1.16
3-4 years	0.61	1.94
4-5 years	0.67	1.40
5-6 years	0.57	1.35
6 years onward	29.15	70.66

The weighted average duration to the payment of defined benefit obligation is 21.21 years (31 March 2022) and 20.91 years (31 March 2021).

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.

Expected contribution for next annual reporting period

The Expected contribution for the next annual reporting period in respect of gratuity is Rs.12.49 lakhs (PY - Rs. 28.70 lakhs).

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[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]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) RAMESH PUTHANKALAM	(B) PARVESH MINOCHA	(C) VINAYAK CHATTERJEE	(D) RAYAPROLU SAMBAMOORTH RAMASUBRAMANIAM
Director identification number of key managerial personnel or director	02166684	00008946	00008933	00008937
Date of birth of key managerial personnel or director			30/08/1959	07/03/1956
Designation of key managerial personnel or director	Whole Time Director	Additional Director	Director	Independent Director
Qualification of key managerial personnel or director			MBA	MBA
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Footnotes

(A) Appointment as Chairman w.e.f. 14th July, 2021

(B) appointed as Additional Director of the Company w.e.f. 14.07.2021 Change in Designation w.e.f. 26th November, 2021

(C) Resignation w.e.f. 10th June, 2021

(D) Resignation w.e.f. 10th June, 2021

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]	5	6	7	8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) RUMJHUM CHATTERJEE	(B) NARENDRA NATH MISRA	(C) Aditya Mishra	(D) Nidhi Bhutani
Director identification number of key managerial personnel or director	00283824	00575501		
Permanent account number of key managerial personnel or director				AOUPN6707P
Date of birth of key managerial personnel or director	08/08/1960	29/10/1954		
Designation of key managerial personnel or director	Director	Independent Director	CFO	Company Secretary
Qualification of key managerial personnel or director	Graduate	B. Tech Electrical		
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Footnotes

(A) Resignation w.e.f. 03rd May, 2021

(B) Resignation w.e.f. 19th August, 2021

(C) Resignation w.e.f. 01st May, 2021

(D) Appointment as Company Secretary w.e.f. 14th July, 2021 Resignation w.e.f. 6th October, 2021

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]	9	10
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	(A) RABINDRA NATH NAYAK	(B) SAMARJIT MOHANTY
Director identification number of key managerial personnel or director	02658070	09339562
Date of birth of key managerial personnel or director	23/09/1955	
Designation of key managerial personnel or director	Director	Director
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
Total key managerial personnel or director remuneration	0	0

Footnotes

(A) Resignation w.e.f. 18th August, 2021

(B) Appointment as Additional Director w.e.f. 29th September, 2021 Change in Designation w.e.f. 26th November, 2021

[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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	18.11	71.98	27.54	105.23

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]	
	31/03/2022	31/03/2021
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	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (65) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (66) [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	12,647.37	19,715.18
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	12,647.37	19,715.18
Total revenue from operations	12,647.37	19,715.18
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (67) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	62.02	112.2
Total interest income on current investments	62.02	112.2
Total interest income	62.02	112.2
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
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	47.8	36.56
Total other non-operating income	47.8	36.56
Total other income	109.82	148.76
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (68) [See below]	
Interest expense [Abstract]		
Interest expense borrowings	5,396.21	3,429.5
Other interest charges	(A) 503.91	(B) 742.3
Total interest expense	5,900.12	4,171.8
Other borrowing costs	170.2	422.96
Total finance costs	6,070.32	4,594.76
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (69) [See below]	
Salaries and wages	1,088.04	2,828.39
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	64.02	104.83
Total contribution to provident and other funds	64.02	104.83

Leave encashment expenses	12.14	56.98
Gratuity	13.73	31.26
Staff welfare expense	86.93	144.62
Total employee benefit expense	1,264.86	3,166.08
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (70) [See below]	
Depreciation expense	(C) 79.63	(D) 238.69
Amortisation expense	429.72	1,600.75
Total depreciation, depletion and amortisation expense	509.35	1,839.44
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (71) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	142.56	158.5
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	40.68	53.68
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	5.6	8.1
Total rates and taxes excluding taxes on income	5.6	8.1
Subscriptions membership fees	10.07	23.43
Electricity expenses	7.72	22.88
Telephone postage	29.72	54.88
Printing stationery	170.31	82.96
Travelling conveyance	135.31	227.26
Legal professional charges	169.82	290.14
Vehicle running expenses	169.24	131.35
Directors sitting fees	1.5	5.5
Bank charges	4	9.58
Advertising promotional expenses	0.38	7.52
Cost repairs maintenance other assets	141.11	271.14
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	7	19.8
Payment for reimbursement of expenses	0.7	0.6
Total payments to auditor	7.7	20.4
CSR expenditure	0.84	6.16
Miscellaneous expenses	(E) 1,625.04	(F) 1,496.85
Total other expenses	2,661.6	2,870.33
Current tax [Abstract]		
Current tax pertaining to previous years	1.98	0
Total current tax	1.98	0

Footnotes

(A) - Interest to others- Rs. 461.70 Interest on statutory dues - GST, TDS, EPF, ESI, Professional Tax and Labour Welfare Fund- Rs. 26.62 Finance Cost on lease obligation- Rs. 15.59

(B) - Interest to others- Rs. 712.54 Interest on statutory dues - GST, TDS, EPF, ESI, Professional Tax and Labour Welfare Fund- Rs. 5.69 Finance Cost on lease obligation- Rs. 24.07

(C) Depreciation of property, plant and equipment (Refer note 3)- Rs. 24.08 Depreciation on right to use assets (Refer note 4)- Rs. 55.55

(D) Depreciation of property, plant and equipment (Refer note 3)- Rs. 77.48 Depreciation on right to use assets (Refer note 4)- Rs. 161.21

(E) Provision for doubtful debt- Rs. 1,503.08 Foreign exchange fluctuation (net)- Rs. 2.93 Miscellaneous expenses- Rs. 14.46 Loss on Discard of Fixed Assets- Rs. 0.82 Provision for Doubtful Advances- Rs. 103.75

(F) Provision for doubtful debt- Rs. 13.70 Bad debts written off- Rs. 1,156.47 Impairment of capital work-in-progress- Rs. 308.53 Foreign exchange fluctuation (net)- Rs. 15.65 Miscellaneous expenses- Rs. 2.50

Textual information (65)

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

26	Cost of material and services consumed		
	Inventory Written off	698.61	-
	Cost of material consumed	128.53	440.90
Operation and Maintenance Expenses	Operation and maintenance expenses	2,903.80	4,970.41
	TOTAL	3,730.94	5,411.31

Textual information (66)

Disclosure of notes on revenue from operations explanatory [Text Block]

	Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
24	Revenue from operations		
Sale of energy	Sale of energy*	9,179.81	16,402.64
VAI	Allied services (value addition through technology)	2,740.31	3,033.11
DWS-Tripura	Allied services through New service connection	617.10	-
Export	Export of technical services	110.15	279.43
	TOTAL	12,647.37	19,715.18
	*Refer note 46, 48		

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 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 recognised as of the end of the reporting period and an explanation as to when the Company expects to recognise 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 recognised 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 revalidations, adjustment for revenue that has not materialised and adjustments for currency.

Textual information (67)

Disclosure of notes on other income explanatory [Text Block]

25	Other income		
	Interest income from financial assets at amortised cost		
Interest Income	Interest income from banks and others	62.02	112.20
Other operating income:	Miscellaneous income	47.80	36.56
	TOTAL	109.82	148.76

Textual information (68)

Disclosure of notes on finance cost explanatory [Text Block]

28	Finance costs		
	Interest expenses for financial liabilities measured at amortised cost		
Interest to Bank	- Interest to bank*	5,396.21	3,429.50
Interest Others	- Interest to others	461.70	712.54
Interest on Statutory Dues	Interest on statutory dues	26.62	5.69
Finance Cost on Lease Obligation	Finance Cost on lease liabilities	15.59	24.07
Processing Fees	Other borrowing costs	170.20	422.96
	TOTAL	6,070.32	4,594.76
	* During the current year, company has provided for penal interest on term loan and cash credit as per the terms of sanction letter.		

Textual information (69)

Disclosure of notes on employee benefit expense explanatory [Text Block]

27	Employee benefit expenses		
Salary & Wages	Salaries and wages	1,088.04	2,828.39
Contribution to PF & Other Funds	Contribution to provident and other funds (Refer note 34a)	64.02	104.83
Gratuity & Leave Encashment	Gratuity (Refer note 34b)	13.73	31.26
Leave encashment	Leave encashment	12.14	56.98
Staff Welfare	Staff welfare expenses	86.93	144.62
	TOTAL	1,264.86	3,166.08

Textual information (70)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

29	Depreciation and amortisation expenses *		
	Depreciation of property, plant and equipment	24.08	77.48
	Amortisation of intangible assets	429.72	1,600.75
ROU Dep	Depreciation on right to use assets	55.55	161.21
	TOTAL	509.35	1,839.44
	*Refer Note No 3 and 4		

Textual information (71)

Disclosure of notes on other expenses explanatory [Text Block]

30	Other expenses		
Repair & Maintenance - General	Repairs and maintenance	141.11	271.14
Insurance	Insurance	40.68	53.68
Rent	Rent	142.56	158.50
Vehicle Running & Maintenance	Vehicle running and maintenance	169.24	131.35
Business promotion	Business promotion	0.38	7.52
Taxes & Fees	Rates and taxes	5.60	8.10
Water & Electricity Expenses	Water and electricity	7.72	22.88
Travelling & Conveyance	Travelling and conveyance	135.31	227.26
Printing & Stationary	Printing and stationery	170.31	82.96
Professional Charges	Legal and professional	169.82	290.14
Sitting Fee	Director Sitting Fee	1.50	5.50
Payment to Auditors	Audit fees*	7.70	20.40
Postage & Telephone	Communication	29.72	54.88
Provision for doubtful debt	Provision for doubtful debt**	1,503.08	13.70
	Bad debts written off**	-	1,156.47
	Impairment of capital work-in-progress**	-	308.53
Bank Charges	Bank charges	4.00	9.58
CSR	Corporate social responsibility	0.84	6.16
Subscription & Membership Fees	Subscription and membership fees	10.07	23.43
Foreign Exchange Fluction Expenses	Foreign exchange fluction (net)	2.93	15.65
Loss on Discard of Fixed Assets	Loss on Discard of Fixed Assets	0.82	-
Provision for Doubtful Advances	Provision for Doubtful Advances	103.75	-
Miscellaneous Expenses	Miscellaneous expenses	14.46	2.50
	TOTAL	2,661.60	2,870.33
	*Payment to auditors (excluding indirect taxes)		
	For statutory audit	7.00	19.80
	Out of pocket expenses	0.70	0.60
		7.70	20.40
	** Refer Note no. 46 for details of Exceptional items		

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	469.58	2,663.21	533.93
Cash and cash equivalents	469.58	2,663.21	
Income taxes paid (refund), classified as operating activities	64.38	-156.85	
Total income taxes paid (refund)	64.38	-156.85	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-10.24	-13.47
Total aggregated income tax relating to components of other comprehensive income	-10.24	-13.47
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	-4,685.06	-7,359.2
Total exceptional items	-4,685.06	-7,359.2
Details of nature of exceptional items	Loss from Discontinued Contracts, Accelerated Depreciation	Loss from Discontinued Contracts, Accelerated Depreciation
Export sale manufactured goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	12,647.37	19,715.18
Total revenue from sale of services	12,647.37	19,715.18
Gross value of transaction with related parties	2,552.59	2,614.94
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

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

[613300] Notes - Operating segments**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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	Domestic	Domestic
Revenue primary reportable segment	12,647.37	19,715.19
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	12,647.37	19,715.19
Interest revenue expense reportable segment [Abstract]		
Interest income reportable segment	109.83	148.76
Total interest income (expense) reportable segment	109.83	148.76
Profit (loss) reportable segment	0	-18,154.41
Assets reportable segment	28,995.22	34,172.11
Liabilities reportable segment	56,260.52	51,165.66

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (72) [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 (72)

Disclosure of entity's operating segments [Text Block]

41. Segment Reporting

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:

- (a) Distribution of energy and related services
- (b) Network rollout implementation

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.

Particulars	As at 31 March 2022	As at 31 March 2021
Segment Revenue		
(a) Distribution of energy and related services		
- External sales	12,647.37	19,715.18
- Inter-segment sales	-	-
Total	12,647.37	19,715.18
(b) Network rollout implementation		
- External sales	-	-
- Inter-segment sales	-	-
Total	-	-
Total Segment Revenue	12,647.37	19,715.18
Less: Inter Segment revenue	-	-
Revenue from Operations	12,647.37	19,715.18
Add: Unallocable Income	(109.82)	(148.76)
Interest Income	62.02	148.76
Other Income	47.80	-
Total Revenue	12,757.19	19,863.94
	#REF!	#REF!
Segment Profits		
Profit / (Loss) before interest and tax from each segment		
(a) Distribution of energy and related services	#REF!	(5,536.72)
Less: Exceptional Items	2,504.72	1,974.83
Distribution of energy and related services (after exceptional items)	#REF!	(7,511.55)
(b) Network rollout implementation	(1,315.51)	(2,408.70)
Less: Exceptional Items	2,180.34	5,384.37
Network rollout implementation (after exceptional items)	(3,495.85)	(7,793.07)
Total Segment results	#REF!	(15,304.62)
Less: (i) Interest & Finance Charges	6,070.32	4,594.76
Add : (ii) Un-allocable income/(expenditure) net of unallocable expenditure/income	109.83	148.76
Profit / (Loss) before tax	#REF!	(19,750.62)
Less: Provision for taxation	(3,868.12)	(1,596.21)
Profit / (Loss) after tax	#REF!	(18,154.41)
	#REF!	
Particulars	As at 31 March 2022	As at 31 March 2021
Segment Assets and Liabilities		
Segment Assets		
(a) Distribution of energy and related services	24,990.02	25,458.47

(b) Network rollout implementation	2,119.38	3,706.93
Total	27,109.41	29,165.40
Unallocable Assets	1,885.81	5,006.71
Total Assets	28,995.22	34,172.11
	-	-
Segment Liabilities		
(a) Distribution of energy and related services	8,638.69	5,600.36
(b) Network rollout implementation	782.32	1,081.10
Total	9,421.01	6,681.46
Unallocable Liabilities	46,839.51	44,484.20
Total Liabilities	56,260.52	51,165.66
	-	-
Segment Capital Employed (Segment assets less segment liabilities)		
(a) Distribution of energy and related services	16,351.33	19,858.11
(b) Network rollout implementation	1,337.07	2,625.83
Total	17,688.40	22,483.94
Unallocable	(44,953.70)	(39,477.49)
Total Capital Employed	(27,265.30)	(16,993.55)
Capital Expenditure		
(a) Distribution of energy and related services	-	-
(b) Unallocated	1.14	22.66
Total	1.14	22.66
	-	-
Depreciation and Amortisation		
(a) Distribution of energy and related services	4.43	1,190.49
(b) Accelerated Depreciation due to Discontinued Contract	-	-
(c) Unallocated	504.92	648.95
Total	509.35	1,839.44

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Rabindra Nath Nayak	Rabindra Nath Nayak
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAAPN1597P	AAAPN1597P
CIN of related party	U74899DL1990PTC040630	U74899DL1990PTC040630		
Description of nature of transactions with related party	Textual information (73) [See below]	Reimbursement of Expenses Paid/Payable, Project Revenue, Loan Received, Unsecured Loan Payable, Expenses Payable, Revenue Receivable, Share Capital including Securities Premium	Expenses Payable/Paid	NA
Description of nature of related party relationship	Holding company	Holding company		
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	36.42	70.75	0.68	(A) 0
Other related party transactions income	2,514.78	2,504.21		
Other related party transactions contribution made	(B) 651.21	0		
Other related party transactions contribution received	(C) 776.76	(D) 1,738.59		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2,673.13	2,634.46	0	0
Amounts receivable related party transactions	(E) 928.65	(F) 420.7	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	Unsecured Loan Payable- Rs. 3,479.47, Share Capital including Securities Premium- Rs. 22,141.69	Unsecured Loan Payable- Rs.3,353.93, Share Capital including Securities Premium- Rs. 22,141.69		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Short-term benefits (salary)- Rs. 24.40 Termination benefits - Rs. 11.79

(B) Loan repaid

(C) Loan taken

(D) Loan taken

(E) Revenue Receivable- Rs. 804.76 Unbilled Revenue- Rs. 123.89

(F) Revenue Receivable- Rs. 420.70

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]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Narendra Nath Misra	Narendra Nath Misra	Nidhi Bhutani	Nidhi Bhutani
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPM0327Q	AAAPM0327Q	AOUPN6707P	AOUPN6707P
Description of nature of transactions with related party	Expenses Payable/Paid	NA	Reimbursement of Expenses Paid/Payable	NA
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0.68	(A) 0	0.03	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
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

Footnotes

(A) Short-term benefits (salary)- Rs. 3.59 Termination benefits - Rs. 0.20

Disclosure of transactions between related parties [Table]

..(3)

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]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	NA	Employee Benefit Expenses, Termination Benefits	NA	Employee Benefit Expenses, Termination Benefits
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0	(A) 36.19	0	(B) 3.79
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
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

Footnotes

(A) Employee Benefit Expenses- Rs. 24.40 Termination Benefits- Rs. 11.79

(B) Employee Benefit Expenses- Rs. 3.59 Termination Benefits- Rs. 0.20

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (74) [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 (73)

Description of nature of transactions with related party

Reimbursement of Expenses Paid/Payable, Project Revenue, Loan Received, Loan given back, Unsecured Loan Payable, Expenses Payable, Revenue Receivable, Unbilled Revenue, Share Capital including Securities Premium

Textual information (74)

Disclosure of related party [Text Block]

Note 35A	Related Party Disclosures
	List of Related Parties as per Ind AS 24
S.No.	Name of Related Party
A	(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.
	P. Ramesh
	Samarjit Mohanty
	Vikram Damodar
	Parvesh Minocha
	Vinayak Chatterjee
	R. S. Ramasubramaniam
	Rumjhum Chatterjee
	Manoj Kumar Sehrawat
	Narendra Nath Misra
	Rabindra Nath Nayak
	Prince Gupta
	Aditya Mishra
	Lavneesh Bareja
	Nidhi Bhutani
	Bhavya Maggu
A	(ii) 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 Private Limited
	Feedback Highways OmT Private Limited
	Feedback Power Operation & Maintenance Services Private Limited
	Vice Chairman (Non Executive) (Appointed as Chairman (Executive) w.e.f 14 July, 2021)
	Additional Director (w.e.f. 29 September, 2021 till 26 November , 2021)
	Director (w.e.f 26 November , 2021)
	Additional Director (w.e.f. 28 June 2022)
	Director (w.e.f. 14 July, 2021 till 26 June, 2022)
	Chairman (Non-Executive) (Ceased as Chairman (Non-Executive) (Director) w.e.f. 10 June, 2021)
	Director (Non-Executive) (Ceased as Director (Non-Executive) w.e.f. 10 June, 2021)
	Director (Ceased as Director w.e.f 3 May , 2021)
	Director (Ceased as Director w.e.f. 14 September, 2021)
	Independent Director (Ceased as Director w.e.f 19 August , 2021)
	Independent Director (Ceased as Independent director w.e.f 18 August , 2021)
	Chief Financial Officer (Ceased as Chief Financial Officer w.e.f. 30 September, 2020)
	Chief Financial Officer (w.e.f. 1st October 2020 till 3 May, 2021)
	Company Secretary (Ceased as Company Secretary w.e.f. 20 November, 2020)
	Company Secretary (w.e.f. 14 July, 2021)
	(Ceased as Company Secretary w.e.f. 6 October, 2021)
	Company Secretary (Appointed as Company Secretary w.e.f. 26 June, 2022)
	Holding Company
	Subsidiary of Feedback Infra Private Limited
	Subsidiary of Feedback Infra Private Limited

	Feedback Ventures & Ghosh Bose Associates Private Limited	Subsidiary of Feedback Infra Private Limited
	Feedback Infrastructure Services Nepal Limited	Subsidiary of Feedback Infra Private Limited
	PT Feedback Infra, Indonesia	Subsidiary of Feedback Infra Private Limited
	DC Infra Services LLP	Limited liability partnership firm of Feedback Infra Private Limited
	Dubai Consultants, a Civil Company acquired through Partnership Firm w.e.f 9th October,2013	Entity controlled by Feedback Infra Private Limited
	Feedback Foundation Trust	Enterprise over which Key Management Personnel are able to exercise control or significant influence
	Feedback Foundation Charitable Trust	Enterprise over which Key Management Personnel are able to exercise control or significant influence
	India Infrastructure Initiative Trust	Controlled Entity - became controlled entity on January 1, 2019
A	(iii)	Entities exercising significant influence over holding company
	Mission Holdings Private Limited	Feedback Infra Private Limited is an associate to the entity
	L & T Infrastructure Finance Company Limited	Feedback Infra Private Limited is an associate to the entity
	Zenith Infra Investment Holdings PTE Limited	Feedback Infra Private Limited is an associate to the entity

Note 35B : Related Party Disclosures : Transactions during the year and balance at the year end.

Related Party Transaction	Nature	FY 2021-22 (Rs.)	FY 2020-21 (Rs.)
Feedback Infra Private Limited			
Reimbursement of Expenses Paid/Payable	Expenses	36.42	70.75
Project Revenue	Income	2,514.78	2,504.21
Loan Received	Loan taken	776.76	1,738.59
Loan given back	Loan repaid	651.21	-
Closing Balance:			
Unsecured Loan Payable	Short Term Borrowings	3,479.47	3,353.93
Expenses Payable	Trade Payables	2,673.13	2,634.46
Revenue Receivable	Trade Receivables	804.76	420.70
Unbilled Revenue	Trade Receivables	123.89	-
Share Capital including Securities Premium	Equity	22,141.69	22,141.69
Off Balance Sheet Item:			
Bank Guarantee	Bank guarantee	5,317.06	10,601.83
Financial Guarantee by Holding Company	Corporate Guarantee	28,737.30	28,737.30
Rabindra Nath Nayak			
Expenses Payable/Paid	Expenses	0.68	-
Narendra Nath Misra			
Expenses Payable/Paid	Expenses	0.68	-
Nidhi Bhutani			
Reimbursement of Expenses Paid/Payable	Expenses	0.03	-
Prince Gupta			
Employee Benefit Expenses	Expenses	-	24.40
Termination Benefits	Expenses	-	11.79
Lavneesh Bareja			
Employee Benefit Expenses	Expenses	-	3.59
Termination Benefits	Expenses	-	0.20

[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 liability for guarantees [Member]		Other contingent liabilities [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Contingent Liabilities not provided for in respect of outstanding bank guarantees	Contingent Liabilities not provided for in respect of outstanding bank guarantees , Bank Guarantee encashment@	N/A	N/A
Estimated financial effect of contingent liabilities	3,411.83	5,854.85	53	11,497

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Contingent Liabilities not provided for in notice u/s 276 B and subsequent order u/s 2(35) of Income Tax Act, 1961 * , Claim received from TP Central Odisha Distribution Limited ##	Contingent Liabilities not provided for in notice u/s 276 B and subsequent order u/s 2(35) of Income Tax Act, 1961 * , Claim received from TP Central Odisha Distribution Limited ##
Estimated financial effect of contingent liabilities	53	11,497

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	-367.8	488.12		-367.8
Total additional provisions, other provisions	-367.8	488.12		-367.8
Total changes in other provisions	-367.8	488.12		-367.8
Other provisions at end of period	120.32	488.12	0	120.32
Description of nature of obligation, other provisions	N/A	N/A		Provision for onerous contract*
Description of other provisions, others	N/A	N/A		Provision for onerous contract*

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions [Abstract]		
New provisions, other provisions	488.12	
Total additional provisions, other provisions	488.12	
Total changes in other provisions	488.12	
Other provisions at end of period	488.12	0
Description of nature of obligation, other provisions	Provision for onerous contract*	
Description of other provisions, others	Provision for onerous contract*	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Contingent Liabilities not provided for in notice u/s 276 B and subsequent order u/s 2(35) of Income Tax Act, 1961 * , Claim received from TP Central Odisha Distribution Limited ##	Contingent Liabilities not provided for in notice u/s 276 B and subsequent order u/s 2(35) of Income Tax Act, 1961 * , Claim received from TP Central Odisha Distribution Limited ##

[700200] Notes - Corporate social responsibility

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

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (75) [See below]
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

Textual information (75)**Disclosure of corporate social responsibility explanatory [Text Block]****31 CSR EXPENDITURE**

	For the year ended 31 March 2022	For the year ended 31 March 2021
a) Gross amount required to be spent by the Company during the year	-	-
b) Amount spent during the year :		
(i) Construction or acquisition of any assets	-	-
(ii) On purpose other than above (i)**	0.84	6.16
Total	0.84	6.16

** includes INR 0.84 lakhs (PY INR 6.16 lakhs) spent for previous years

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Textual information (76) [See below]	Textual information (77) [See below]

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of share-based payment arrangements [TextBlock]	Textual information (78) [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 (76)**Description of share-based payment arrangement**

The Holding Company (Feedback Infra Private Limited) provides share-based payment schemes to the employees of Feedback Energy Distribution Company Limited. The relevant details of the scheme are as follows: On 28 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 .

Textual information (77)

Description of share-based payment arrangement

The Holding Company (Feedback Infra Private Limited) provides share-based payment schemes to the employees of Feedback Energy Distribution Company Limited. The relevant details of the scheme are as follows: On 28 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 .

Textual information (78)

Disclosure of share-based payment arrangements [Text Block]

40. Share based payments

The Holding Company (Feedback Infra Private Limited) provides share-based payment schemes to the employees of Feedback Energy Distribution Company Limited. The relevant details of the scheme are as follows:

On 28 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 2,25,000 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 31 March 2022				
	As at 31 March, 2022	As at 31 March, 2022	As at 31 March, 2021	As at 31 March, 2021
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	237.00	60,000	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	237.00	60,000	237.00
Number of Options exercisable at the end of the year	60,000	237.00	60,000	237.00
II. Weighted average remaining contractual life				
Range of Exercise Price	As at 31 March, 2022	As at 31 March, 2022	As at 31 March, 2021	As at 31 March, 2021
	No. of options outstanding	Weighted average contractual life (years)	No. of options outstanding	Weighted average contractual life (years)
0-100	-	-	-	-
100-300	60,000	6.47	60,000	7.47
300-500	-	-	-	-

III. Weighted average fair value of options granted during the year

No options were granted during the year

IV, 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:

	As at 31st March 2022	As at 31st March 2021
Variables	Weighted Average	Weighted Average
1. Risk Free Interest Rate	8.68%	8.68%
2. Expected Life (in years)	6.47	7.47
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
V. Assumptions: As at option grant date		
A) Stock Price-	275.00	
B) Volatility -	0%	
C) Risk-free rate of return -	7.68%	
D) Exercise Price -	237.00	
E) Time to Maturity -	8.50	
F) Expected divided yield -	0.73%	
VI. Particulars		
	2021-22	2020-21
Employee Option plan expense	0.00	0.00
Total liability at the end of the period (recognised by holding company)	90.80	90.80

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (79) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -30.47	[INR/shares] -54.01
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -30.47	[INR/shares] -54.01
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -30.47	[INR/shares] -54.01
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -30.47	[INR/shares] -54.01
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-10,241.29	-18,154.41
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-10,241.29	-18,154.41
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 3,36,16,000	[shares] 3,36,16,000

Textual information (79)

Disclosure of earnings per share [Text Block]

32 Earnings per share		
a) Numerator:		
Loss for the year attributable to equity holders (A) (Rs in lakhs)	(10,241.29)	(18,154.41)
b) Denominator:		
Number of equity shares of Rs. 10/- each at the beginning of the Year	3,36,16,000	3,36,16,000
Number of equity shares of Rs. 10/- each at the end of the Year	3,36,16,000	3,36,16,000
Weighted average number of equity shares of Rs. 10/- each for the purpose of basic and diluted earnings per share (B)	3,36,16,000	3,36,16,000
Basic earnings per share and diluted earnings per share (Rs.) (a/b)	(30.47)	(54.01)
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No