

C & C CONSTRUCTIONS LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[700300] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	C & C CONSTRUCTIONS LIMITED	
Corporate identity number	L45201DL1996PLC080401	
Permanent account number of entity	AAACC4543R	
Address of registered office of company	74, HEMKUNT COLONY, NEW DELHI, DELHI, 110048, INDIA	
Type of industry	Commercial and Industrial	
Registration date	16/07/1996	
Category/sub-category of company	Company limited by shares/ Non-government company	
Whether company is listed company	Yes	
Date of board meeting when final accounts were approved	30/01/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
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	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	PLOT NO. 70, SECTOR-32, Gurgaon, GURGAON, Haryana, India, 122001	
Name of city of place of maintenance of computer servers (storing accounting data)	GURGAON	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	HARYANA	
Pin code of place of maintenance of computer servers (storing accounting data)	122001	
Name of district of place of maintenance of computer servers (storing accounting data)	GURGAON	
ISO country code of place of maintenance of computer servers (storing accounting data)	INR	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9711470807	
Whether books of account and other books and papers are maintained on cloud	No	

Details of stock exchange(s) where the company is listed [Table]

..(1)

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

Stock exchange [Axis]	StockExchange_1	StockExchange_2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of general information about company [Abstract]		
Disclosure of company information [Abstract]		
Details of stock exchange(s) where the company is listed [Abstract]		
Details of stock exchange(s) where the company is listed [LineItems]		
Name of stock exchange where the company is listed	Bombay Stock Exchange	National Stock Exchange
Date of listing on exchange	26/02/2007	26/02/2007

[700600] Disclosures - Directors report**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]	AuditorsQualificationsReservationsAdverseRemarksInAuditorsReport_133
	01/04/2022 to 31/03/2023
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 (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	The Company was in CIRP prevoiously and currently is under liquidation

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

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	As per Note
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Note
Disclosures relating to amount recommended to be paid as dividend	As per Note
Details regarding energy conservation	As per Note
Details regarding technology absorption	As per Note
Details regarding foreign exchange earnings and outgo	As per Note
Disclosures in director's responsibility statement	As per Note
Details of material changes and commitment occurred during period affecting financial position of company	As per Note
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Note
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Note
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
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	As per Note
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/01/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Note
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	C & C CONSTRUCTIONS LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Note
Reappointment of independent directors as per section 149(10) [TextBlock]	As per Note
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Note
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per Note
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Note
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	As per Note
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As per Note />
Disclosure of financial summary or highlights [TextBlock]	As per Note
Disclosure of change in nature of business [TextBlock]	As per Note
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Note

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per Note
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Note
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Note
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per Note
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per Note
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per Note
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

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

Basis for Disclaimer of Opinion (i) The Company's accumulated losses are of Rs.2,636.65 Crores as on 07.10.2022 and Rs.2,636.90 Crores as on 31.03.2023 and its Net worth has been eroded. The Company has obligations towards fund-based borrowings aggregating to Rs.1,913.33 Crores and non-fund based exposure aggregating to Rs.98.92 Crores as on 07.10.2022 as well as on 31.03.2023, operational creditors and statutory dues that have been demanded/recalled by the financial/operating creditors pursuant to ongoing Corporate Insolvency Resolution Process (CIRP). These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as going concern and therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters, at present, is not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying standalone financial statements. (ii) In absence of alternative corroborative evidence in respect of trade receivables including retention, loans & advances, borrowings, trade payable and other payables, we are unable to comment on the extent to which such balances are recoverable/ payable. (iii) Other current assets (Note No. 13) include Unbilled Revenue (Work-in-progress) of Rs.26.60 Crores (Previous Year- Rs.26.60 Crores). Though all the projects have been closed and there is no possibility of raising bills against the above said unbilled amount, the management has not yet written off the said amount. (iv) No confirmations of Fixed Deposits with Banks were provided as detailed in Note No. 5 & 11. Some of the Fixed Deposits, as per management's understanding, may have been appropriated by Banks against their dues and others may be under lien of various authorities. In absence of confirmations, we are unable to comment on the recoverability/ existence of the same. (v) Similarly, some of the bank balances are subject to confirmations/ reconciliations. In absence of confirmations, we are unable to comment on the balances held with scheduled and non-scheduled banks. Out of total banks balances of Rs.1.55 Crores, confirmations of Rs.0.81 Crores were only provided. A sum of Rs.0.74 Crores is lying in in-operative bank accounts as on 31st March, 2023. Some of the bank accounts are under lien with different Govt. Authorities due to outstanding statutory demands. (vi) Actuarial valuation, as required by IND AS-19, for Retirement Benefits has not been made. Gratuity & Leave Encashment have been estimated by the management on its own calculations. Total outstanding amount as on 7th October, 2022 of Rs.5.38 Crores and outstanding amount as at the year-end of Rs.5.25 Crores also include the claims filed by employees and accounted for in the books of accounts for the year ended 31.03.2019 amounting to Rs.3.92 Crores. Hence, actual liability cannot be quantified. (vii) Periods of default in repayment of borrowing and interest have not been provided in Note 16 of the standalone financial statements to comply with the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. (viii) Segment Reporting as disclosed in Note No. 36 is not in accordance with IND AS 108. The company has disclosed segmental information on geographical location of operations. The company has not given the segmental information of Operating Segments. In view of the matters stated above except para (vii) to (viii) of 'Basis for Disclaimer of Opinion', we are unable to assess the consequential impact on the standalone financial statements as on 7th October, 2022 and as at the period ended March 31st 2023. The matters stated above in para (vii) to (viii) of 'Basis for Disclaimer of Opinion' give rise to the inappropriateness of use of generally accepted accounting principles that are applicable to the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. Accordingly, we form a basis of disclaimer of opinion. Material uncertainty related to Going Concern The Company has accumulated losses of Rs.2,636.65 Crores as on 7th October, 2022 and Rs.2,636.90 Crores as on 31st March, 2023 resulting into erosion of its net-worth. The Company was undergoing the CIRP process and also NCLT has ordered for liquidation of the company. Per Advice of SCC (stakeholders' consultation committee), the liquidator is attempting to sell the company as going concern, and accordingly, the financial statements have been prepared using going concern basis of accounting. Considering the above and matters described in Basis for Disclaimer of Opinion in our report indicate the existence of material uncertainties. Accordingly, we are unable to comment as to whether the going concern basis for preparation of these financial statements is appropriate or not. Emphasis of matters Attention is invited to: a. Note 33.1 to the standalone financial statements, in respect of notice received by the company U/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17. b. Note 33.2 to the standalone financial statements, in respect of summon received by the company of levy of damages U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to Rs.0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced. c. Under Note No.-22, "Revenue from Contracts with Customers", where the management has stated that the all the projects have been closed or terminated which would effect the going concern status of the company. d. The company has not appointed an Internal Auditor as required in Rule 13 of The Companies (Accounts) Rules, 2014 as the company is undergoing liquidation process. Our opinion is not qualified in respect of these matters.

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

Date
: 30-01-2024

To,

All stakeholders of C&C Constructions Limited

Sub:

Financial statements of C&C Constructions Limited for period ended on 07
th
October 2022 and from 08
th
October 2022 to 31
st
March 2023

Dear Sir/Ma am,

Enclosed herewith, are the audited financial statements (

Financial Statements
) of C&C Constructions Limited (C&C, or Corporate Debtor, or CD
).

Background of Corporate Insolvency Resolution Process

The Corporate Insolvency Resolution Process (

CIRP
) for
C&C
commenced on 14
th
February, 2019 (Insolvency Commencement Date or ICD
) through the order of National Company Law Tribunal (NCLT
) , Principal Bench, under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC, or Code
).

The undersigned, Navneet Kumar Gupta, was appointed as the Interim Resolution Professional (

IRP
) for the CIRP of
C&C
under the NCLT order dated 14
th
February, 2019. Thereafter, the IRP was confirmed as a Resolution Professional (RP) for the CIRP of
C&C
, by the committee of creditors (COC)
) of
C&C
, subsequently approved by the Hon ble NCLT vide order dated 19
th
July, 2019. Further, by virtue of the application filed for Liquidation of C & C the NCLT vide its order dated 07
th
October, 2022 directed for Liquidation and have appointed him as a liquidator of the company.

Prior to the commencement of CIRP, the

operations and
decision making was governed and controlled by the former Board of Directors, comprising of several directors. However, after the commencement of CIRP, the powers of the erstwhile directors of
C&C
were suspended and the powers of Board of Directors vested with the RP under the extant provisions of the Code.

Disclosure of Limitations of Resolution Professional regarding enclosed Financial Statements

The enclosed financial statements for the reporting period ended on 07

th
October 2022 and from 08
th
October 2022 to 31
st
March 2023 pertains to CIRP period.

The Liquidator (erstwhile Resolution Professional), by way of signing the enclosed Financial Statements only intends to fulfil compliance and to do that further takes the said financials on record, in good faith, for the reporting period ended on 07

th
October 2022 and from 08
th
October 2022 to 31
st

March 2023 and discharging duties vis-a-vis compliance. The Liquidator (erstwhile Resolution Professional) has relied upon the audit conducted by the statutory auditors (audit experts) by complying with the applicable Audit and Assurance standards and the Liquidator (erstwhile Resolution Professional) has performed only limited review of transactions only in context of specific duties cast on him under the provisions of IBC 2016. Further, by taking on record these financial statements, the liquidator does not, in any manner, assure or vouches, or comments on financial position, or financial performance, or cash flows of the company. Also, the company had foreign operations which were cross border transactions over which neither liquidator nor RP or CoC had any direct control in view of lack of legislative framework to deal with these.

The Liquidator (erstwhile Resolution Professional) has substantially relied upon the submissions, representations, clarifications and explanations provided by the key managerial personnel, accountants, retainers, other personnel of the company and former management of

C&C
, and by Professional Advisors, Minerva Resolutions LLP in the course of preparation said audited Financial Statements as the financials.

It is to be noted that the former management, who were in control of company prior to the ICD, shall be and remain responsible for all matters pertaining to the reporting period prior to the Insolvency Commencement Date and the Financial Statements have been endorsed by the accounting expert/retainer of

C&C

to confirm that they do not contain any material misstatements and provide a true and fair view of the state of affairs, including the losses incurred and the cash flows.

The Liquidator (erstwhile Resolution Professional) has signed the Financial Statements only with the limited intent of discharging the powers of the board of directors of

C&C,

now vested with the Liquidator (erstwhile Resolution Professional) as per the provisions of Section 34(2) of the IBC and this letter forms integral part of enclosed financial statements.

C&C being a listed Company, has submitted enclosed financial results as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulation) to the extent possible. The Liquidator (erstwhile Resolution Professional) has made best efforts to ensure that the enclosed stand-alone financial statements for the reporting period on 07

th

October 2022 and from 08

th

October 2022 to 31

st

March 2023 have been drawn as per accounting practices followed by the

C&C

and records available. Kindly note, despite having inherent limitations in the corporate debtor in terms of staff, non-cooperation, cash inflows, the Liquidator (erstwhile Resolution Professional) has informed the exchange about significant developments in the resolution process on best effort basis and also kept Stakeholders Consultation Committee/Committee of creditors (as the case may be) duly informed about all important developments including those related to financials as required under IBC, 2016 and regulations thereunder in line with duties cast on him under the code.

The Liquidator (erstwhile Resolution Professional) is not in a position to provide the Consolidated Financial Statement for C&C, as there are multiple subsidiaries and joint ventures of the Corporate Debtor which are either separate legal entities or not under the control of the Liquidator (erstwhile Resolution Professional) and many of them have been either closed/shutdown/terminated. Despite best effort, Liquidator (erstwhile Resolution Professional) has not been able to obtain the relevant data from several entities/ventures, thereby adversely affecting and delaying the consolidation process. To the best of information available with the undersigned, more than one subsidiary is already undergoing a separate CIRP proceeding.

The enclosed financial statements are compiled on a best effort basis and the Liquidator (erstwhile Resolution Professional) or his team does not provide any assurance as to its reliability for any purpose other than the intended reporting purpose. This must not be relied upon for any investment/disinvestment/any significant financial decisions and the Liquidator (erstwhile Resolution Professional), or his team will not be responsible for any loss incurred by any reader by placing reliance on this report for any purpose other than the intended reporting and compliance purpose of this financial statement.

At the same time, in case, any specific information is required, the reader of these financial statements may write to undersigned at his registered email id to fulfil any information gap.

Reliance Of Work of Professionals

The Liquidator has relied on the expertise and advice of /work of professionals, and professional firms for continuously advising and assisting him to manage the going concern, as well as run the process of IBC; further, reliance has been placed on valuers, transaction auditors and others. All these professionals/firms have been appointed post COC/SCC deliberations/approvals, whatever is applicable.

Reasons for Delay in Release of Financial Statements

The Liquidator (erstwhile Resolution Professional) is aware of the delay in submissions of financial statements resulting from a multitude of reasons beyond the control of the Liquidator (erstwhile Resolution Professional), some of which are listed below:

Non-Cooperation from the suspended directors of the Corporate Debtor leading to filing of application under Section 19 of the Code.

Covid lockdown and its impact on health of employees/team of liquidator

Discovery of transactions objectionable under the Code and thereafter conducting of transaction audit under the provisions of the Code resulting in identification of several transactions worth a substantial amount. Available legal recourse has been initiated in this regard and the applications filed before the Hon'ble NCLT are currently sub-judice.

Severe financial distress leading to arrears of employee salary for several months resulting in repeated disruptions caused by the employees of the Corporate Debtor including protest, non cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non payment of their salaries.

Late submission/non submission of audited financials by the associate entities/joint ventures of the Corporate Debtor due to worsened relations between the companies owing to non payment/participation in the financial contribution for the operations of the associate companies.

Limited cooperation from the existing auditors due to non payment of their past dues and non availability of resources/funds to make the payment for the audit of enclosed financial statements.

The data availability got adversely affected when ERP server and the books of accounts got submerged in the water due to local flooding in the neighbourhood of corporate office of C&C resulting in waterlogging in the basements storing past records and historically housing the data servers.

Electricity connection loss due to non payment of dues.

Critical Issues affecting or likely to affect the Reported Financial Statements

SFIO Investigation

An investigation has been initiated by SFIO, into the affairs of

C&C

The Liquidator (erstwhile Resolution Professional) has to date and continues to cooperate with the ongoing investigation and has provided the available company related data, files and backups to the SFIO for the requested period under investigation, commencing from FY 2009-10.

Regulatory Non-Compliance with Listing Requirements

C&C has been persistently non-compliant of statutory provisions including income tax, PF, ESI, GST due to non-availability of funds during its entire CIRP period and had made best endeavour to fulfil compliance as and when money was available in the company for same given priorities like protection and preservation of assets.

The Full time Company Secretary is not with organisation any more, the liquidator has been doing his best efforts to fulfil the compliances specially those pertaining to exchanges, SEBI, MCA, RoC with help of the practicing CS retainer. The LODR non-compliances were with the Securities

Exchange Board of India and stock exchanges (NSE and BSE) on which the company is listed, primarily for non-submission of financial statements over an extended period of time.

The non-compliance also related to non availability of Key Managerial Personnel like CEO, CFO and Company Secretary for almost the entire length of CIRP and this continues till date.

Additionally, due to advent of the COVID-19 pandemic, the company's operations were significantly affected and the company could not conduct any Board of directors meeting or any Annual General Meetings, since 2019.

Further, due to persistent non-compliance related to audit and closure of financials, there is a potential of imposition of financial penalty by SEBI/NSE/BSE. An application seeking relief from such penalties has been filed by the Liquidator (erstwhile Resolution Professional) before the Securities Appellate Tribunal (SAT) vide Appeal No. 136 of 2022 and the matter is currently sub-judice. An unsuccessful outcome of said application is likely to have an impact on the financial statements.

Transaction Review / Audit under the provisions of IBC

Transaction audit of the transactions of the Corporate Debtor under Sections 43, 45, 50 & 66 of the Insolvency and Bankruptcy Code, 2016 (Code) has already been carried out during the Corporate Insolvency Resolution Process by RP.

There were multiple objectionable transactions of substantial amount were identified. Based on the findings of the report provided by the auditor, the RP (now Liquidator) has filed applications under section 43 and 66 of the Insolvency & Bankruptcy Code, 2016 on 13.10.2020.

The said applications are currently sub-judice before the Hon'ble NCLT and the outcome of said applications, when decided may have a significant impact on the financial statements of C&C.

Further, during liquidation, the liquidator has appointed a forensic specialist to investigate into affairs of the company in accordance with law and NCLT order dated 07

th
October 2022 ordering liquidation of the company

Conservatory and Protective Measures

The Liquidator (erstwhile Resolution Professional) has undertaken and continues to undertake various measures to the best possible extent for protecting and preserving the value of CD, some of which are listed below:

Insurance

The Liquidator (erstwhile Resolution Professional) arranged for getting tangible assets of the CD insured

Cash-Flow Management

The Liquidator (erstwhile Resolution Professional) has been diligently working towards managing the cash flow of CD despite minimal

operations during the CIRP to be able to at least fund the costs incurred during and related to the CIRP/liquidation. After a severe financial distress for almost two and a half years of process, the RP (now Liquidator) was ultimately able to generate some cash flow which is currently being used to defray the costs incurred during the process to largely maintain the going concern status of the CD and to also meet the process related costs.

Return of Bank Guarantees

The Liquidator (erstwhile Resolution Professional) has made significant effort for the facilitating the closure of projects that were nearing completion and/or the successful completion of the Defect liability period after which Bank Guarantees worth INR 41.48 Crs has been successfully returned to the issuing bank, thereby reducing C&C's liability. As on date, bank guarantees worth approx. INR 61.28 Crs are still outstanding, out of which, majority are deployed into projects of BSC C&C JV. Further, there have been pronouncement of two large arbitration awards in April to June quarter of 2023 in favour of the company which shall have significant positive impact on asset portfolio of the company and may help find suitable buyer under auction process.

Closure of CIRP and Commencement of Liquidation Proceeding

The readers are advised that CIRP proceedings has been concluded and the liquidation proceeding for C&C has already been commenced under the provisions of IBC. Further, on 07

th

October 2022, Hon'ble NCLT has ordered liquidation of the company, appointing undersigned as liquidator.

There was an extensive process undertaken to find an effective resolution for C&C, however, after several attempts and negotiations with various potential prospects, only one compliant resolution plan was received during the CIRP which could not garner the requisite majority vote for approval from CoC and pursuant to the rejection of said plan, Liquidator (erstwhile Resolution Professional) had filed an application for liquidation of C&C on 21

st

April, 2022 based on the instructions received from the CoC in this regard.

The said application to consider the liquidation of C&C was sub-judice for some time, also, the former management contemplated a settlement proposal under Section 12A of the code which was under consideration with the members of CoC.

The CoC, after careful deliberation decided in its meeting of Joint Lenders, that they would not be proceeding with the settlement proposal offered by the former management of C&C and advised NCLT of their decision. Based on the submission of member of CoC, the NCLT in its hearing of July 25, 2022 had reserved an order for the liquidation of C&C and finally ordered liquidation on 07

th

October 2022.

The liquidator, based on the report of the valuers appointed to determine the realisable value of the Corporate Debtor, the average value was determined at approx. Rs. 210 crores and the same was considered as first reserve price for the invitation of expression of interest from the prospective bidders for sale as a going concern. In this regard the liquidator has conducted eleven (11) rounds of auction so far, however, the auction could not be successful thus far, and therefore liquidator has already published eighth e-auction process which is live as on date as per advice of the members of Stakeholders Consultation Committee.

In view of the above mentioned, the Liquidator (erstwhile Resolution Professional), by way of signing the enclosed financial statements, herein

takes-on-record

the standalone financial numbers of
C&C Constructions Limited

(

C&C

) which are
initialled and stamped by auditors
and cautions the readers to the potential impact of the outcome of ongoing investigation of corporate debtor by SFIO, further investigation by forensic auditor, cross border transactions which were not in direct control of liquidator (erstwhile RP) and also the outcome of several applications filed by RP in NCLT under various sections including but not limited to section 43, 66, 74.

Yours sincerely,

Navneet Kumar Gupta

Liquidator of C&C Constructions Limited (in Liquidation)

IBBI Reg No. IBBI/PA-001/IP-P00001/2016-17/10009

AFA valid till 18/12/2024

Place:
New Delhi

Encl.
: Signed financial statements of C&C Constructions Limited for the period till 07
th
October 2022 and from 08
th
October 2022 to 31
st
March 2023

[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]	DirectorsSigningFinancialStatement_127	DirectorsSigningFinancialStatement_128	DirectorsSigningFinancialStatement_129	DirectorsSigningFinancialStatement_130
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	AMRIT PAL	SANJAY	CHARANBIR	GURJEET
Middle name of director	SINGH		SINGH	SINGH
Last name of director	CHADHA	GUPTA	SETHI	JOHAR
Designation of director	WHOLE-TIME DIRECTOR	WHOLE-TIME DIRECTOR	MANAGING DIRECTOR	WHOLE-TIME DIRECTOR
Director identification number of director	00065139	00221247	00187032	00070530
Date of signing of financial statements by director	30/01/2024	30/01/2024	30/01/2024	30/01/2024

Details of directors signing financial statements [Table]

..(2)

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

Directors signing financial statements [Axis]	DirectorsSigningFinancialStatement_131	DirectorsSigningFinancialStatement_132
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	RAJBIR	NAVNEET
Middle name of director		KUMAR
Last name of director	SINGH	GUPTA
Designation of director	WHOLE-TIME DIRECTOR	(A) LIQUIDATOR
Director identification number of director	00186632	
Date of signing of financial statements by director	30/01/2024	30/01/2024

Footnotes

(A) Liquidator- IBBI/PA-001/IP-P00001/2016-2017/10009

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

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

Auditors [Axis]	Auditor_126
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Shubham Goel & Associates
Name of auditor signing report	Jitender Kumar Gupta
Firms registration number of audit firm	017693C
Membership number of auditor	070984
Address of auditors	F-10, 1st Floor, ShreeJee Complex, Sharma Market, Sector-5, Noida, U.P-201301 Corporate Office:- Chet Ram Bhawan, 11, Naya Ganj, Ghaziabad, UP-201009
Permanent account number of auditor or auditor's firm	ACMFS2727A
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	30/01/2024
Date of signing of balance sheet by auditors	30/01/2024

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Auditor's disclaimer remark [Member]	Clause not applicable [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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 (3) [See below]	
Disclosure in auditors report relating to inventories			Textual information (4) [See below]	
Disclosure in auditors report relating to loans				Textual information (5) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (6) [See below]			
Disclosure in auditors report relating to deposits accepted	Textual information (7) [See below]			
Disclosure in auditors report relating to maintenance of cost records			vi. Cost Records, as required to be maintained under section 148(1) of the Companies Act, 2013, were not produced before us for examination and to determine whether they are accurate or complete.	
Disclosure in auditors report relating to statutory dues [TextBlock]		Textual information (8) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (9) [See below]		
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised				Textual information (10) [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 (11) [See below]			
Disclosure in auditors report relating to managerial remuneration	-			
Disclosure in auditors report relating to Nidhi Company				xii. The company is not a Nidhi Company. Hence, reporting under Clause 3(xii) of the Order is not applicable to the Company;
Disclosure in auditors report relating to transactions with related parties	Textual information (12) [See below]			
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures				Textual information (13) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	xv. The company has not entered into any non-cash transactions with directors or persons connected with him;			
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (14) [See below]			

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

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (15) [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 (16) [See below]

Textual information (3)

Disclosure in auditors report relating to fixed assets

i. a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment; (B) The company has maintained proper records showing full particulars of Intangible Assets; b) All the assets were physically verified by Independent Valuers appointed by Resolution Professional after start of CIRP proceedings. Discrepancies noticed on such verification have been duly provided in the books of accounts and provision for impairment was made in the books of accounts for the year ended 31.03.2019. For the year ended 31.03.2019, the earlier auditors had mentioned the same in para (ii) of "Basis for Disclaimer of Opinion" and had stated that books of accounts for the year ended 31.03.2019 were adjusted on the basis of Valuation Reports obtained by the Resolution Professional as per IBC timelines. No further verification has been carried out. c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties held by the company are held in the name of the Company. However, in the case of land purchased by the company in Distt. Raisen, Tehsil Udayapura, Madhya Pradesh, in the Land Ownership Records, name of the authorized signatory has also been mentioned alongwith name of the company inadvertently. The company is in the process of pursuing it. d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are 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 (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company;

Textual information (4)

Disclosure in auditors report relating to inventories

As explained to us, the inventory was physically verified by Independent Valuers appointed by Resolution Professional after start of CIRP Proceedings. Discrepancies noticed on such verification were duly provided for in the books of accounts for the year ended 31.03.2019 and was explained in para (ii) of "Basis for Disclaimer of Opinion" of audit report for the year ended 31.03.2019. No further physical verification has been made by the company; b) The Company has made borrowings from banks on the basis of security of current assets. We were explained that since the company is under Liquidation, no statement of Current Assets has been submitted to the Banks.

Textual information (5)

Disclosure in auditors report relating to loans

During the year under consideration, 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, reporting under clause 3(iii)(a) of the Order is not applicable to the Company. b) In our opinion and according to the information and explanation given to us, for the investments made, guarantees provided, security given in earlier years are not prima-facie prejudicial to the interest of the company. Further, the loans and advances in the nature of loans and guarantees provided prior to the start of insolvency process, in general, did not specify the terms and conditions at the time of grant. After start of CIRP Proceedings, Resolution Professional created a provision of Rs.130.09 Crores out of total loans advanced of Rs.132.44 Crores (Loans outstanding as on 07.10.2022 and as on 31.03.2022 were of Rs.132.69 Crores). Provision was created for loans granted to C&C Projects Ltd. (Rs.83.81 Crores), Frontline Innovation Pvt. Ltd. (Rs.3.41 Crores), C&C Realtors Ltd. (Rs.0.08 Crores), C&C Myanmar Road Constructions Ltd. (Rs.0.20 Crores), C&C Western UP Ltd. (Rs.42.18 Crores), C&C Tower Ltd. (Rs.0.14 Crores) and C&C Oman LLC (Rs.0.26 Crores); c) In our opinion and according to the information and explanation given to us, in respect of loans and advances in the nature of loans, no schedule of repayment of principal has been stipulated. Also, there is no stipulation with regards to interest. d) According to the information and explanation provided to us, no Schedule of repayment of principal and payment of interest has been stipulated and therefore, there is no overdue amount. e) According to the information and explanation provided to us, the loan or advance in the nature of loan granted during earlier years has not fallen due during the year as the loan are repayable on demand and hence, there is no renewal or extension or grant of fresh loan. f) According to the information and explanation provided to us, the company has granted all the loans or advances in the nature of loans which are repayable on demand and no terms or period of repayment have been specified. Amount of such loans granted are of Rs.132.69 Crores which are 100% of the Total Loans, granted prior to the start of insolvency process, and all the loans of Rs.132.69 Crores have been granted to Related Parties.

Textual information (6)

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

iv. In respect of loans, investments guarantees, and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been duly complied with by the company for the year under consideration.

Textual information (7)

Disclosure in auditors report relating to deposits accepted

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.

Textual information (8)

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

vii. a) According to the records of the company the company has not regularly deposited undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, Cess, Goods and Service-tax and other material statutory dues with appropriate authorities as applicable to it. We were explained that the Statutory Dues during the CIRP period have been deposited though there has been delays in deposit of the same primarily due to cash crunch in the company. According to the information and explanations given to us, undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, custom duty, excise duty, GST and Cess that were in arrears, as at 31-Mar-2023 for a period of more than six months from the date they became payable are given below: Name of Authority Amount (Rs. in Lacs) Service Tax 347.73 TDS/TCS Payable 1391.38 Provident Fund/ ESIC 126.14 VAT/WCT 649.09 GST 153.65 Professional Tax 1.17 Labour Cess 0.96 b) According to the information and explanations given to us, the dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess that have not been deposited with appropriate authorities on account of any dispute and the forum where the disputes are pending are given below: Name of The Statute Nature of The Disputed Dues Amount (Rs. in Lacs) Period To Which The Amount Relates Forum Where Dispute Is Pending Income Tax Department Demand against Short Deduction and interest, subject to rectification. 48.22 (Amount deposited NIL) F. Y. 2000-2001 Income Tax Officer (TDS) New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification. 7.05 (Amount deposited NIL) F. Y. 2007-2008 Income Tax Officer (TDS) New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification. 29.00 (Amount deposited NIL) F. Y. 2008-2009 Income Tax Officer (TDS) New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification. 11.28 (Amount deposited NIL) F. Y. 2009-2010 Income Tax Officer (TDS) New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification. 31.23 (Amount deposited NIL) F. Y. 2010-2011 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification. 79.82 (Amount deposited NIL) F. Y. 2011-2012 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification. 90.73 (Amount deposited NIL) F. Y. 2013-2014 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification. 77.99 (Amount deposited NIL) F. Y. 2014-2015 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification. 48.01 (Amount deposited NIL) F. Y. 2015-2016 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification 21.50 (Amount deposited NIL) F.Y. 2016-2017 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification 1.49 (Amount deposited NIL) F.Y. 2017-2018 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand against Short Deduction and interest, subject to rectification 0.09 (Amount deposited NIL) F.Y. 2018-2020 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand raised after assessment of the case u/s 201 220.74 (Amount deposited NIL) F.Y. 2012- 2013 Deputy Commissioner of Income Tax, Gurgaon Income Tax Department Demand raised after assessment of the case u/s 143(3) 17779.80 (Amount deposited NIL) F.Y. 2016- 2017 Income Tax Appellate Tribunal, Delhi Provident Fund Appeal Under Section 7-I of the Employee's Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges 53.01 (Amount deposited NIL) F.Y.2013-2016 Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi Provident Fund Appeal Under Section 7-I of the Employee's Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges 43.21 (Amount deposited NIL) F.Y.2014-2017 Presiding Officer, CGIT Cum Labour Court-I Employees Provident Fund Appellate Tribunal, New Delhi Provident Fund Further claim made by the Department before Resolution Professional 45.13 (Amount deposited NIL) F.Y.2014-2017 Further claim raised U.P Trade Tax Act Demand against material purchased against 'C' form 35.26 (Amount deposited 12.34 lacs + BG Provided 22.92 Lakhs) F.Y-2002-2003 Joint Commissioner (Appeals) Noida, UP Entry Tax Demand against Entry Tax on Material Purchase 245.65 (Amount Deposited 32.79 Lakhs) F. Y. 2011-2012 The joint Commissioner of Commercial Taxes (Appeal), Magadh Division, Gaya, Bihar Sales Tax Department` Addition Demand for Interstate purchase against composition scheme.. 1118.18 (Amount deposited NIL) F.Y.2013-2016 ACATO (Ward No.89) Dept. Of Trade and Taxes, Govt of NCT Of Delhi Service Tax Department Penalty under section 78 886.74 (Amount deposited NIL) F. Y. 2011-to 2014 Commissioner of Service Tax , Gurgaon

Textual information (9)

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

ix. a) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, the company has defaulted in repayment of dues to a financial institution, bank, Government or dues to debenture holders. Lender-wise details of amounts outstanding, as per the claims filed by lenders, are as per Note No. 16.1 of the Standalone Financial Statement for the year under consideration; b) The company has not been declared a willful defaulter by any bank or financial institution or other lender as search from the list of willful defaulters as available on web-sites of a number of banks;

Textual information (10)

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

x. a) The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) during the year under consideration. Hence, reporting under Clause 3(ix)(a) of the Order is not applicable to the Company;

Textual information (11)

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

We have not noticed any case of fraud by the company or any fraud on the Company during the year; b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; c) As auditor, we did not receive any whistle-blower complaint during the year;

Textual information (12)

Disclosure in auditors report relating to transactions with related parties

xiii. As per the information and explanations received by us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company;

Textual information (13)

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

b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible) during the year under review. Hence, provisions of Clause 3(ix)(b) of the Order are not applicable on the Company;

Textual information (14)

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

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934); b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year; c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; d) According to the information and explanations provided to us during the course of audit, the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC;

Textual information (15)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS REPORT

To the Stakeholders of C & C Constructions Limited

Report on the audit of Standalone Financial Statements

For the period ended 07.10.2022 and also for the period 08.10.2022 to 31.03.2023

Corporate insolvency Resolution Process (CIRP)

The Hon ble National Company Law Tribunal, Special Bench, New Delhi (NCLT) on 14

th

February, 2019 admitted a petition for initiation of Corporate Insolvency and Bankruptcy Process (CIRP) filed by ICICI Bank Limited against (the Company) and appointed Mr. Navneet Kumar Gupta to act as Interim Resolution Professional (IRP) with direction to initiate appropriate action contemplated with extent provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules and the powers of the board of directors were suspended for the erstwhile management and vested with the Interim Resolution Professional. Subsequently, the members of the committee of creditors confirmed Mr. Navneet Kumar Gupta as the Resolution professional through a majority vote on June 20, 2019.

The Hon ble National Company Law Tribunal, Principal Bench, New Delhi vide its Order dated 07.10.2022 has ordered liquidation of the company and Mr. Navneet Kumar Gupta was appointed as Liquidator of the company.

Disclaimer of Opinion

We have audited the accompanying Standalone Financial Statements of C & C Constructions Limited, which comprise the Standalone Balance Sheet as at 7

th

October, 2022 and 31

st

March 2023, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Cash Flow Statement and the Standalone Statement of Changes in Equity for the periods then ended, and a summary of the Standalone 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, and based on the consideration of the reports of other auditors on the separate financial statements/ financial information of the joint operations, of which only profit/loss was considered in the financial statements, and also on the consideration of non-inclusion of some of the joint operations, except for the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our report, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, except as detailed in para (iv) of Basis for Disclaimer of Opinion, of the state of affairs of the Company as at 7

th

October, 2022 and as at 31

st

March, 2023, and its loss (from 01.04.2022 to 07.10.2022) and also its loss (from 08.10.2022 to 31.03.2023) (including other comprehensive income), its cash flows and the changes in equity for the periods ended on that date.

Basis for Disclaimer of Opinion

(i) The Company s accumulated losses are of Rs. 2,636.65 Crores as on 07.10.2022 and Rs. 2,636.90 Crores as on 31.03.2023 and its Net worth has been eroded. The Company has obligations towards fund-based borrowings aggregating to Rs. 1,913.33 Crores and non-fund based exposure aggregating to Rs. 98.92 Crores as on 07.10.2022 as well as on 31.03.2023, operational creditors and statutory dues that have been demanded/recalled by the financial/operating creditors pursuant to ongoing Corporate Insolvency Resolution Process (CIRP). These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company s ability to continue as going concern and therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters, at present, is not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying standalone financial statements.

(ii) In absence of alternative corroborative evidence in respect of trade receivables including retention, loans & advances, borrowings, trade payable and other payables, we are unable to comment on the extent to which such balances are recoverable/ payable.

(iii) Other current assets (Note No. 13) include Unbilled Revenue (Work-in-progress) of Rs. 26.60 Crores (Previous Year- Rs. 26.60 Crores). Though all the projects have been closed and there is no possibility of raising bills against the above said unbilled amount, the management has not yet written off the said amount.

(iv) No confirmations of Fixed Deposits with Banks were provided as detailed in Note No. 5 & 11. Some of the Fixed Deposits, as per management's understanding, may have been appropriated by Banks against their dues and others may be under lien of various authorities. In absence of confirmations, we are unable to comment on the recoverability/ existence of the same.

(v) Similarly, some of the bank balances are subject to confirmations/ reconciliations. In absence of confirmations, we are unable to comment on the balances held with scheduled and non-scheduled banks. Out of total banks balances of Rs. 1.55 Crores, confirmations of Rs. 0.81 Crores were only provided. A sum of Rs. 0.74 Crores is lying in in-operative bank accounts as on 31

st
March, 2023. Some of the bank accounts are under lien with different Govt. Authorities due to outstanding statutory demands.

(vi) Actuarial valuation, as required by IND AS-19, for Retirement Benefits has not been made. Gratuity & Leave Encashment have been estimated by the management on its own calculations. Total outstanding amount as on 7

th
October, 2022 of Rs. 5.38 Crores and outstanding amount as at the year-end of Rs. 5.25 Crores also include the claims filed by employees and accounted for in the books of accounts for the year ended 31.03.2019 amounting to Rs. 3.92 Crores. Hence, actual liability cannot be quantified.

(vii) Periods of default in repayment of borrowing and interest have not been provided in Note 16 of the standalone financial statements to comply with the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013.

(viii) Segment Reporting as disclosed in Note No. 36 is not in accordance with IND AS 108. The company has disclosed segmental information on geographical location of operations. The company has not given the segmental information of Operating Segments.

In view of the matters stated above except para (vii) to (viii) of Basis for Disclaimer of Opinion, we are unable to assess the consequential impact on the standalone financial statements as on 7

th
October, 2022 and as at the period ended March 31

st
2023. The matters stated above in para (vii) to (viii) of Basis for Disclaimer of Opinion give rise to the inappropriateness of use of generally accepted accounting principles that are applicable to the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. Accordingly, we form a basis of disclaimer of opinion.

Material uncertainty related to Going Concern

The Company has accumulated losses of

Rs.
2,636.65 Crores as on 7

th
October, 2022 and

Rs.
2,636.90 Crores as on 31

st
March, 2023 resulting into erosion of its net-worth. The Company was undergoing the CIRP process and also NCLT has ordered for liquidation of the company. Per Advice of SCC (stakeholders consultation committee), the liquidator is attempting to sell the company as going concern, and accordingly, the financial statements have been prepared using going concern basis of accounting.

Considering the above and matters described in Basis for Disclaimer of Opinion in our report indicate the existence of material uncertainties. Accordingly, we are unable to comment as to whether the going concern basis for preparation of these financial statements is appropriate or not.

Emphasis of matters

Attention is invited to:

a.

Note 33.1 to the standalone financial statements, in respect of notice received by the company U/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17.

b.

Note 33.2 to the standalone financial statements, in respect of summon received by the company of levy of damages U/s 14 B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to Rs. 0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.

c.

Under Note No.-22, Revenue from Contracts with Customers, where the management has stated that all the projects have been closed or terminated which would effect the going concern status of the company.

d.

The company has not appointed an Internal Auditor as required in Rule 13 of The Companies (Accounts) Rules, 2014 as the company is undergoing liquidation process.

Our opinion is not qualified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

S.N.

Key Audit Matter

How our audit addressed the key audit matter

1.

Recoverability of non-current trade receivables, current trade Receivables, other non-current assets, current loans & other current assets (Refer note 4, 7, 9, 12 & 13 of the standalone financial statements)

Our audit procedures included, but were not limited to, the following:

Obtain an understanding of the management process for assessing the recoverability of non-current trade Receivables, other non-current assets, Current Trade Receivables, current loans & other current assets;

Discussed extensively with the management regarding impairment indicators and evaluated the design and testing operating effectiveness of controls;

Assessed the reasonability of judgements exercised and estimates made by management in recognition of these receivables and validating them with corroborating evidence;

Obtained an understanding of the current period developments for respective claims pending at various stages of negotiations/ discussions/ arbitration/ litigation and corroborating the updates with relevant underlying documents.

Assessed that the disclosures made by the management are in accordance with applicable accounting standards.

The Company, as at 31 March 2023, had non-current trade receivables, current trade Receivables, other non-current assets, current loans & other current assets amounting to ₹14.65 Crores, ₹120.90 Crores, ₹68.95 Crores, ₹2.60 Crores and ₹114.86 Crores respectively.

Management, based on contractual tenability of the claims, progress of the discussions and relying on the valuation made by independent valuers had made provisions against these assets during the FY 2018-19. For the year under consideration, the Management has determined that no further provision is required to be recognised for these receivables.

Considering the materiality of the amounts involved, uncertainty associated with the outcome of the negotiations/ discussions/ arbitration/ litigation and significant management judgement involved in its assessment of recoverability, this was considered to be a key audit matter in the audit of the standalone financial statements.

2.

Recoverability of Fixed Deposits with Bank (Refer note 5 & 11 of the standalone financial statements)

Our audit procedures included, but were not limited to, the following:

Discussed extensively with the management regarding impairment/ adjustment of the recoverable amount;

Assessed the reasonability of judgements exercised and estimates made by management in recognition of these bank fixed deposits;

Assessed that the disclosures made by the management are in accordance with applicable accounting standards.

The Company, as at 31 March 2023, had Fixed Deposits with Banks of ₹0.28 Crores having maturity period of more than twelve months and of ₹5.86 Crores (including interest accrued on the Fixed Deposits) having maturity period of less than twelve months as on the balance sheet date.

Management has decided that no provision is required to be recognised for these receivables though they have stated in the Financials that these Fixed Deposits may have been adjusted by banks against their dues and all the balances are unconfirmed balances.

Considering the materiality of the amounts involved, uncertainty associated with the recoverability, this was considered to be a key audit matter in the audit of the standalone financial statements.

Information other than the financial statements and auditors report thereon

In view of ongoing Corporate Insolvency Resolution Process (CIRP) (now under liquidation), the Resolution Professional (now liquidator) who works under the instructions of CoC/SCC for all significant decisions has ensured completion of these statements and provision of information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. These reports are generally not available in insolvency processes, and the minutes of CoC/SCC have been shared with us to the extent relevant to the audit procedures and formation of opinion.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in 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 Management and those charged with
Governance
for
the Standalone Financial Statements

The Hon'ble National Company Law Tribunal, Special Bench, New Delhi (NCLT) admitted on 14.02.2019 a petition for initiation of Corporate Insolvency and Bankruptcy Process (CIRP) filed by financial creditor against the Company and appointed Mr. Navneet Kumar Gupta to act as Interim Resolution Professional (IRP) with direction to initiate appropriate action contemplated with extent provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules. Mr. Navneet Kumar Gupta was later appointed as Resolution Professional (RP). Hon'ble NCLT has ordered for liquidation of the company w.e.f. 07.10.2022 and Mr. Navneet Kumar Gupta has been appointed as Liquidator of the Company. Consequently, the powers of the directors are currently ceased and now vested with Liquidator of the Company.

As per section 134(5), directors are responsible for with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance 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 Ind AS specified 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 of 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 the view of Liquidation proceedings, the Liquidator has ensured completion of books and preparation of financial statements relying on work and advice of experts and fulfil compliance to the extent practicable and feasible.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- i) 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.
- ii) Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Other Matters:

- a. We have not been provided with Audited Ind AS financial statements of three overseas branches, included in the standalone Ind AS financial statements of the Company, whose financial statements reflect total assets of Rs.

98.98 Crores as on 7

th

October, 2022 and of Rs. 97.75 Crores as on 31

st

March, 2023 and total loss of Rs.

2.02

Crores as on 7

th

October, 2022 and total loss of Rs. 0.38 Crores for the period 08.10.2022 to 31.03.2023. We have relied on the statement provided by the Management in this regard.

- b. The Management has not included the financials of Twelve Joint Ventures in the standalone Ind AS financial statement of the Company for the year ended 31.03.2023. Decision to not to include these financials was taken for the year ended 31.03.2019. According to the information and explanations provided to us, the promoter company of five Joint Ventures (Isolux Group) has become insolvent in Spain.

Operations of some of the Joint Ventures have been discontinued and in some of the running Joint Ventures, the company's investment has suffered reduction in capital account balance in these Joint Ventures. Loss of only three Joint Venture amounting to Rs. 4.50 Crores as on 07.10.2022 and profit of these three Joint Ventures amounting to Rs. 4.27 Crores has been included, duly audited by other auditors.

Our opinion is not qualified in respect of these matters.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the Order), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, 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 the descriptions given in Disclaimer of Opinion paragraph;

(b)

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 and unaudited accounts/returns adequate for the purpose of our audit have been received from the branches or joint operations not visited by us;

(c)

The balance sheet, the statement of profit and loss (including other comprehensive income), the cash flow statement and the statement of changes in equity dealt with by this report are in agreement with the books of account and the unaudited accounts/ returns of the branches not visited by us;

(d)

Except the matters described in Disclaimer of Opinion and Emphasis of Matters paragraphs, which may have an adverse effect on the functioning of the Company, in our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

(e)

In the term of section 17 (1) (b) of the Insolvency and Bankruptcy Code, 2016 (the Code), the powers of the board of directors have been suspended and be exercised by the Liquidator. Hence, written representation from directors have not been taken on record by the Board of Directors. Accordingly, we are unable to comment whether any of the director is disqualified as on March 31, 2023 from being appointed as a director in the terms of Section 164 (2) of the Act.

(f)

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in

Annexure B

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

3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the year; and

4. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a.

The Company has disclosed the impact of pending litigations, which would impact the financial position of the Company, in Note No. 32 to the Financial Statement;

b.

The Company has a process whereby periodically all long-term contracts [including derivatives contracts] are assessed for material foreseeable losses. At the year end, the company has reviewed and ensured that adequate provision as required under any law/accounting standards for material foreseeable losses on such long-term contracts [including derivative contracts] has been made in the books of accounts;

c.

There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company;

d.

(i) Due to the fact that the Company is under liquidation as of now, the company has represented that, to the best of its knowledge and belief,

other than as disclosed in the financial statements including notes to the accounts, 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), 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;

(ii) Due to the fact that the Company is under liquidation as of now, the company has represented, that, to the best of it s knowledge and belief, other than as disclosed in the financial statements including notes to the accounts, no funds have been received by the company 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; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement; and

e.
The company has not declared or paid any dividend during the financial year 2022-23.

f.
Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For Shubham Goel & Associates

Chartered Accountants

FRN : 017693C

Place: Gurgaon
Jitender Kumar Gupta

Date : 30.01.2024
(Partner)

M. No. : 070984

UDIN: 24070984BJZXQD9077

Annexure A
to the Independent Auditor s report on the financial statements of C & C Constructions Limited for the year ended 31 March 2023

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

We report that:

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

i.

- a)
(A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment;
- (B) The company has maintained proper records showing full particulars of Intangible Assets;
- b)
All the assets were physically verified by Independent Valuers appointed by Resolution Professional after start of CIRP proceedings. Discrepancies noticed on such verification have been duly provided in the books of accounts and provision for impairment was made in the books of accounts for the year ended 31.03.2019. For the year ended 31.03.2019, the earlier auditors had mentioned the same in para (ii) of Basis for Disclaimer of Opinion and had stated that books of accounts for the year ended 31.03.2019 were adjusted on the basis of Valuation Reports obtained by the Resolution Professional as per IBC timelines. No further verification has been carried out.
- c)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties held by the company are held in the name of the Company. However, in the case of land purchased by the company in Distt. Raisen, Tehsil Udaypura, Madhya Pradesh, in the Land Ownership Records, name of the authorized signatory has also been mentioned alongwith name of the company inadvertently. The company is in the process of pursuing it.
- d)
The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company;
- e)
No proceedings have been initiated or are pending against the company⁴⁷ for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company;
- ii.
a)
As explained to us, the inventory was physically verified by Independent Valuers appointed by Resolution Professional after start of CIRP Proceedings. Discrepancies noticed on such verification were duly provided for in the books of accounts for the year ended 31.03.2019 and was explained in para (ii) of Basis for Disclaimer of Opinion of audit report for the year ended 31.03.2019. No further physical verification has been made by the company;
- b)
The Company has made borrowings from banks on the basis of security of current assets. We were explained that since the company is under Liquidation, no statement of Current Assets has been submitted to the Banks.
- iii.
(a)
During the year under consideration, 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, reporting under clause 3(iii)(a) of the Order is not applicable to the Company.
- b)
In our opinion and according to the information and explanation given to us, for the investments made, guarantees provided, security given in earlier years are not prima-facie prejudicial to the interest of the company. Further, the loans and advances in the nature of loans and guarantees provided prior to the start of insolvency process, in general, did not specify the terms and conditions at the time of grant. After start of CIRP Proceedings, Resolution Professional created a provision of
Rs.
130.09 Crores out of total loans advanced of
Rs.
132.44 Crores (Loans outstanding as on 07.10.2022 and as on 31.03.2022 were of Rs.132.69 Crores). Provision was created for loans granted to C&C Projects Ltd. (Rs. 83.81 Crores), Frontline Innovation Pvt. Ltd. (Rs. 3.41 Crores), C&C Realtors Ltd. (
Rs.
0.08 Crores), C&C Myanmar Road Constructions Ltd. (
Rs.
0.20 Crores), C&C Western UP Ltd. (
Rs.
42.18 Crores), C&C Tower Ltd. (
Rs.
0.14 Crores) and C&C Oman LLC (
Rs.
0.26 Crores);
- c)
In our opinion and according to the information and explanation given to us, in respect of loans and advances in the nature of loans, no schedule of repayment of principal has been stipulated. Also, there is no stipulation with regards to interest.
- d)

According to the information and explanation provided to us, no Schedule of repayment of principal and payment of interest has been stipulated and therefore, there is no overdue amount.

e)

According to the information and explanation provided to us, the loan or advance in the nature of loan granted during earlier years has not fallen due during the year as the loan are repayable on demand and hence, there is no renewal or extension or grant of fresh loan.

f)

According to the information and explanation provided to us, the company has granted all the loans or advances in the nature of loans which are repayable on demand and no terms or period of repayment have been specified. Amount of such loans granted are of Rs.

132.69 Crores which are 100% of the Total Loans, granted prior to the start of insolvency process, and all the loans of

Rs.

132.69 Crores have been granted to Related Parties.

iv.

In respect of loans, investments guarantees, and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been duly complied with by the company for the year under consideration.

v.

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.

vi.

Cost Records, as required to be maintained under section 148(1) of the Companies Act, 2013, were not produced before us for examination and to determine whether they are accurate or complete.

vii.

a)

According to the records of the company the company has not regularly deposited undisputed statutory dues including provident fund, investor education protection fund, employees state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, Cess, Goods and Service-tax and other material statutory dues with appropriate authorities as applicable to it.

We were explained that the Statutory Dues during the CIRP period have been deposited though there has been delays in deposit of the same primarily due to cash crunch in the company.

According to the information and explanations given to us, undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, custom duty, excise duty, GST and Cess that were in arrears, as at 31-Mar-2023 for a period of more than six months from the date they became payable are given below:

Name of Authority	Amount (Rs. in Lacs)
Service Tax	347.73
TDS/TCS Payable	1391.38
Provident Fund/ ESIC	126.14
VAT/WCT	649.09
GST	153.65
Professional Tax	1.17

Labour Cess	0.96
-------------	------

b)

According to the information and explanations given to us, the dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess that have not been deposited with appropriate authorities on account of any dispute and the forum where the disputes are pending are given below:

Name of The Statute	Nature of The Disputed Dues	Amount (Rs. in Lacs)	Period To Which The Amount Relates	Forum Where Dispute Is Pending
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	48.22 (Amount deposited NIL)	F. Y. 2000-2001	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	7.05 (Amount deposited NIL)	F. Y. 2007-2008	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	29.00 (Amount deposited NIL)	F. Y. 2008-2009	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	11.28 (Amount deposited NIL)	F. Y. 2009-2010	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	31.23 (Amount deposited NIL)	F. Y. 2010-2011	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	79.82 (Amount deposited NIL)	F. Y. 2011-2012	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	90.73 (Amount deposited NIL)	F. Y. 2013-2014	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	77.99 (Amount deposited NIL)	F. Y. 2014-2015	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	48.01 (Amount deposited NIL)	F. Y. 2015-2016	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification	21.50 (Amount deposited NIL)	F.Y. 2016-2017	Deputy Commissioner of Income Tax, Gurgaon

Income Tax Department	Demand against Short Deduction and interest, subject to rectification	1.49 (Amount deposited NIL)	F.Y. 2017-2018	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification	0.09 (Amount deposited NIL)	F.Y. 2018-2020	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand raised after assessment of the case u/s 201	220.74 (Amount deposited NIL)	F.Y. 2012-2013	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand raised after assessment of the case u/s 143(3)	17779.80 (Amount deposited NIL)	F.Y. 2016-2017	Income Tax Appellate Tribunal, Delhi
Provident Fund	Appeal Under Section 7-I of the Employee's Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	53.01 (Amount deposited NIL)	F.Y.2013-2016	Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi
Provident Fund	Appeal Under Section 7-I of the Employee's Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	43.21 (Amount deposited NIL)	F.Y.2014-2017	Presiding Officer, CGIT Cum Labour Court-I Employees Provident Fund Appellate Tribunal, New Delhi
Provident Fund	Further claim made by the Department before Resolution Professional	45.13 (Amount deposited NIL)	F.Y.2014-2017	Further claim raised
U.P Trade Tax Act	Demand against material purchased against C form	35.26 (Amount deposited 12.34 lacs + BG Provided 22.92 Lakhs)	F.Y-2002-2003	Joint Commissioner (Appeals) Noida, UP
Entry Tax	Demand against Entry Tax on Material Purchase	245.65 (Amount Deposited 32.79 Lakhs)	F. Y. 2011-2012	The joint Commissioner of Commercial Taxes (Appeal), Magadh Division, Gaya, Bihar
Sales Tax Department	Addition Demand for Interstate purchase against composition scheme.	1118.18 (Amount deposited NIL)	F.Y.2013-2016	ACATO (Ward No.89) Dept. Of Trade and Taxes, Govt of NCT Of Delhi
Service Tax Department	Penalty under section 78	886.74 (Amount deposited NIL)	F. Y. 2011-to 2014	Commissioner of Service Tax , Gurgaon

viii.

We were explained that there is no transaction, not recorded in the books of accounts, that has been surrendered or disclosed during the CIRP & Liquidation Period, as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Also, there is no previously unrecorded income and related assets which requires proper

recording in the books of account during the year;

ix.

a)

Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, the company has defaulted in repayment of dues to a financial institution, bank, Government or dues to debenture holders. Lender-wise details of amounts outstanding, as per the claims filed by lenders, are as per Note No. 16.1 of the Standalone Financial Statement for the year under consideration;

b)

The company has not been declared a willful defaulter by any bank or financial institution or other lender as search from the list of willful defaulters as available on web-sites of a number of banks;

c)

In our opinion and according to the information and explanations given to us, no term loan was taken during the year under consideration;

d)

In our opinion and according to the information and explanations given to us, there are no funds raised during the year on short term basis which have been utilized for long term purposes;

e)

In our opinion and according to the information and explanations given to us, the company has not taken any funds during the year from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures during the year under consideration;

f)

In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

x.

a)

The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) during the year under consideration. Hence, reporting under Clause 3(ix)(a) of the Order is not applicable to the Company;

b)

The company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible) during the year under review. Hence, provisions of Clause 3(ix)(b) of the Order are not applicable on the Company;

xi.

a)

We have not noticed any case of fraud by the company or any fraud on the Company during the year;

b)

During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

c)

As auditor, we did not receive any whistle- blower complaint during the year;

xii.

The company is not a Nidhi Company. Hence, reporting under Clause 3(xii) of the Order is not applicable to the Company.

xiii.

As per the information and explanations received by us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company;

xiv.

The company has not appointed any Internal Auditor. Hence, no internal audit reports are available for our consideration. The Company has explained that its internal control procedures involve reasonable internal checking of its financial records, given the nature and extent of transactions it has entered into during the year, which is considered adequate under the circumstances;

xv.

The company has not entered into any non-cash transactions with directors or persons connected with him;

xvi.

a)

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934);

b)

The company has not conducted any Non-Banking Financial or Housing Finance activities during the year;

c)

The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India;

d)

According to the information and explanations provided to us during the course of audit, the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC;

xvii.

The company has incurred cash losses amounting to

Rs.

32.46 Crore for the period 01.04.2022 to 07.10.2022 and not incurred also cash loss during the period 08.10.2022 to 31.03.2023 and has also not incurred any cash loss in the immediately preceding financial year;

xviii.

There has been no resignation of Statutory Auditors during the year under consideration;

xix.

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's 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 regarding meeting its liabilities. The company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

xx.

Provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility, are not applicable on the company. Therefore, the provisions of Clause (xx) of paragraph 3 of the Order are not applicable to the Company.

xxi.

The reporting under clause 3(xxi) of the Order 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 Shubham Goel & Associates

Chartered Accountants

FRN : 017693C

Place: Gurgaon
Jitender Kumar Gupta

Date : 30.01.2024
(Partner)

M. No. : 070984

UDIN: 24070984BJZXQD9077

Annexure B to the Auditors Report

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

We have audited the internal financial controls over financial reporting of (The Company') as of 31-Mar-2023 in conjunction with our audit of the

Ind AS standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. 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.

Auditors Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2023 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Shubham Goel & Associates

Chartered Accountants

FRN : 017693C

Place: Gurgaon
Jitender Kumar Gupta

Date : 30.01.2024
(Partner)

M. No. : 070984

UDIN: 24070984BJZXQD9077

Textual information (16)

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

Basis for Disclaimer of Opinion (i) The Company's accumulated losses are of Rs.2,636.65 Crores as on 07.10.2022 and Rs.2,636.90 Crores as on 31.03.2023 and its Net worth has been eroded. The Company has obligations towards fund-based borrowings aggregating to Rs.1,913.33 Crores and non-fund based exposure aggregating to Rs.98.92 Crores as on 07.10.2022 as well as on 31.03.2023, operational creditors and statutory dues that have been demanded/recalled by the financial/operating creditors pursuant to ongoing Corporate Insolvency Resolution Process (CIRP). These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as going concern and therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters, at present, is not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying standalone financial statements. (ii) In absence of alternative corroborative evidence in respect of trade receivables including retention, loans & advances, borrowings, trade payable and other payables, we are unable to comment on the extent to which such balances are recoverable/ payable. (iii) Other current assets (Note No. 13) include Unbilled Revenue (Work-in-progress) of Rs.26.60 Crores (Previous Year- Rs.26.60 Crores). Though all the projects have been closed and there is no possibility of raising bills against the above said unbilled amount, the management has not yet written off the said amount. (iv) No confirmations of Fixed Deposits with Banks were provided as detailed in Note No. 5 & 11. Some of the Fixed Deposits, as per management's understanding, may have been appropriated by Banks against their dues and others may be under lien of various authorities. In absence of confirmations, we are unable to comment on the recoverability/ existence of the same. (v) Similarly, some of the bank balances are subject to confirmations/ reconciliations. In absence of confirmations, we are unable to comment on the balances held with scheduled and non-scheduled banks. Out of total banks balances of Rs.1.55 Crores, confirmations of Rs.0.81 Crores were only provided. A sum of Rs.0.74 Crores is lying in in-operative bank accounts as on 31st March, 2023. Some of the bank accounts are under lien with different Govt. Authorities due to outstanding statutory demands. (vi) Actuarial valuation, as required by IND AS-19, for Retirement Benefits has not been made. Gratuity & Leave Encashment have been estimated by the management on its own calculations. Total outstanding amount as on 7th October, 2022 of Rs.5.38 Crores and outstanding amount as at the year-end of Rs.5.25 Crores also include the claims filed by employees and accounted for in the books of accounts for the year ended 31.03.2019 amounting to Rs.3.92 Crores. Hence, actual liability cannot be quantified. (vii) Periods of default in repayment of borrowing and interest have not been provided in Note 16 of the standalone financial statements to comply with the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. (viii) Segment Reporting as disclosed in Note No. 36 is not in accordance with IND AS 108. The company has disclosed segmental information on geographical location of operations. The company has not given the segmental information of Operating Segments. In view of the matters stated above except para (vii) to (viii) of 'Basis for Disclaimer of Opinion', we are unable to assess the consequential impact on the standalone financial statements as on 7th October, 2022 and as at the period ended March 31st 2023. The matters stated above in para (vii) to (viii) of 'Basis for Disclaimer of Opinion' give rise to the inappropriateness of use of generally accepted accounting principles that are applicable to the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. Accordingly, we form a basis of disclaimer of opinion. Material uncertainty related to Going Concern The Company has accumulated losses of Rs.2,636.65 Crores as on 7th October, 2022 and Rs.2,636.90 Crores as on 31st March, 2023 resulting into erosion of its net-worth. The Company was undergoing the CIRP process and also NCLT has ordered for liquidation of the company. Per Advice of SCC (stakeholders' consultation committee), the liquidator is attempting to sell the company as going concern, and accordingly, the financial statements have been prepared using going concern basis of accounting. Considering the above and matters described in Basis for Disclaimer of Opinion in our report indicate the existence of material uncertainties. Accordingly, we are unable to comment as to whether the going concern basis for preparation of these financial statements is appropriate or not. Emphasis of matters Attention is invited to: a. Note 33.1 to the standalone financial statements, in respect of notice received by the company U/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17. b. Note 33.2 to the standalone financial statements, in respect of summon received by the company of levy of damages U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to Rs.0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced. c. Under Note No.-22, "Revenue from Contracts with Customers", where the management has stated that the all the projects have been closed or terminated which would effect the going concern status of the company. d. The company has not appointed an Internal Auditor as required in Rule 13 of The Companies (Accounts) Rules, 2014 as the company is undergoing liquidation process. Our opinion is not qualified in respect of these matters.

[700700] Disclosures - Secretarial audit report

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

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (17) [See below]
Whether secretarial audit report is applicable on company	No

Textual information (17)**Disclosure in secretarial audit report explanatory [Text Block]**

Due to practical difficulties and non compliances in place and exemptions available due to the initiation of CIRP and then the Company going into liquidation no secretarial audit/compliance report has been obtained.

[110000] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	3,662.9	3,746.11	3,890.62
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	1.47	2.22	2.97
Biological assets other than bearer plants	0	0	
Non-current financial assets [Abstract]			
Non-current investments	1,904.25	1,904.24	
Trade receivables, non-current	1,465.53	1,480.33	
Loans, non-current	0	0	
Other non-current financial assets	27.53	34.82	
Total non-current financial assets	3,397.31	3,419.39	
Other non-current assets	7,808.66	7,804.81	
Total non-current assets	14,870.34	14,972.53	3,893.59
Current assets [Abstract]			
Inventories	29.14	29.14	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	12,090.64	11,647.42	
Cash and cash equivalents	155.15	1,916.76	91.93
Bank balance other than cash and cash equivalents	(A) 586.47	(B) 342.63	
Loans, current	235.14	260.09	
Total current financial assets	13,067.4	14,166.9	91.93
Other current assets	11,486.23	11,315.91	
Total current assets	24,582.77	25,511.95	91.93
Total assets	39,453.11	40,484.48	3,985.52
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	2,544.5265	2,544.5265	2,544.5265
Other equity	-2,07,073.35	-2,03,743.26	
Total equity attributable to owners of parent	-2,04,528.8235	-2,01,198.7335	2,544.5265
Total equity	-2,04,528.8235	-2,01,198.7335	2,544.5265
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	0	0	
Deferred government grants, Non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,91,333.48	1,91,333.48	
Trade payables, current	30,332.5335	29,804.9435	
Other current financial liabilities	15,425.69	13,644.22	
Total current financial liabilities	2,37,091.7035	2,34,782.6435	
Other current liabilities	6,365.31	6,388.1	
Provisions, current	524.92	512.47	
Current tax liabilities	0	0	
Deferred government grants, Current	0	0	
Total current liabilities	2,43,981.9335	2,41,683.2135	

Liabilities directly associated with assets in disposal group classified as held for sale	0	0	
Total liabilities	2,43,981.9335	2,41,683.2135	
Total equity and liabilities	39,453.11	40,484.48	2,544.5265

Footnotes

(A) Fixed deposit with banks (due within 12 Months)- 56337000 Interest Accrued on above FDRs- 2310000

(B) Fixed deposit with banks (due within 12 Months)- 32337000 Interest Accrued on above FDRs- 1926000

[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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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] -13.09	[INR/shares] 0.77	[INR/shares] -13.09	[INR/shares] 0.77
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] -13.09	[INR/shares] 0.77	[INR/shares] -13.09	[INR/shares] 0.77
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.09	[INR/shares] 0.77	[INR/shares] -13.09	[INR/shares] 0.77
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] -13.09	[INR/shares] 0.77	[INR/shares] -13.09	[INR/shares] 0.77

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4.41	18.9
Other income	555.61	1,145.45
Total income	560.02	1,164.35
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	115.45	244.39
Finance costs	1,965.14	0
Depreciation, depletion and amortisation expense	86.61	145.43
Other expenses	1,722.91	578.46
Total expenses	3,890.11	968.28
Profit before exceptional items and tax	-3,330.09	196.07
Exceptional items before tax	0	0
Total profit before tax	-3,330.09	196.07
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-3,330.09	196.07
Total profit (loss) for period	-3,330.09	196.07
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Total comprehensive income	-3,330.09	196.07
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	-3,330.09	196.07
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -13.09	[INR/shares] 0.77
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -13.09	[INR/shares] 0.77
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.09	[INR/shares] 0.77
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -13.09	[INR/shares] 0.77

[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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)			0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy			0	0
Correction of prior period errors			0	0
Adjustments to equity for restatement			0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,330.09	196.07	-3,330.09	196.07
Changes in comprehensive income components			0	0
Total comprehensive income	-3,330.09	196.07	-3,330.09	196.07
Other changes in equity [Abstract]				
Other additions to reserves			0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares			0	0
Securities premium adjusted writing off preliminary expenses			0	0
Securities premium adjusted writing off discount expenses issue shares debentures			0	0
Securities premium adjusted payable redemption preference shares debentures			0	0
Securities premium adjusted purchase own shares other securities under section 68			0	0
Other utilisation of securities premium if permitted			0	0
Other deductions to reserves			0	0
Total deductions to reserves			0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation			0	0
Interim special dividend appropriation			0	0
Total interim dividend appropriation			0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation			0	0
Final special dividend appropriation			0	0
Total final dividend appropriation			0	0
Total dividend appropriation			0	0
Equity dividend tax appropriation			0	0
Other appropriations			0	0
Transfer to Retained earnings			0	0
Total appropriations for dividend, dividend tax and retained earnings			0	0
Appropriation towards bonus shares			0	0

Increase (decrease) through other contributions by owners, equity			0	0
Increase (decrease) through other distributions to owners, equity			0	0
Increase (decrease) through other changes, equity			0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0
Other changes in equity, others			0	0
Total other changes in equity			0	0
Total increase (decrease) in equity	-3,330.09	196.07	-3,330.09	196.07
Other equity at end of period			-2,07,073.35	-2,03,743.26

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]	Share application money pending allotment [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares		0	0	
Securities premium adjusted writing off preliminary expenses		0	0	
Securities premium adjusted writing off discount expenses issue shares debentures		0	0	
Securities premium adjusted premium payable redemption preference shares debentures		0	0	
Securities premium adjusted purchase own shares other securities under section 68		0	0	
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	

Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	-2,03,939.33	3,800.47	3,800.47	3,800.47

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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,330.09	196.07		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	-3,330.09	196.07		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares				0
Securities premium adjusted writing off preliminary expenses				0
Securities premium adjusted writing off discount expenses issue shares debentures				0
Securities premium adjusted premium payable redemption preference shares debentures				0
Securities premium adjusted purchase own shares other securities under section 68				0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-3,330.09	196.07		0
Other equity at end of period	-2,10,873.82	-2,07,543.73	-2,07,739.8	30,847.93

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]		Revaluation reserve [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0

Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	0		0	0
Other equity at end of period	30,847.93	30,847.93	16,129.77	16,129.77

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Revaluation reserve [Member]	General reserve [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	(A) 16,129.77	5,838.87	5,838.87	5,838.87

Footnotes

(A) Impairment of Assets -PPE as per the report of the Professionals - Rs. -281901000 Revaluation of Assets - As per the report of the Professionals - Rs. -382015000 Revaluation of Assets - As per the events occurred after the balance sheet date - Rs. -206629000
Revaluation of Liabilities - As per the claims admitted under the CIRP - Rs. 2483522000

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,330.09	196.07		-3,330.09
Changes in comprehensive income components	0	0		0
Total comprehensive income	-3,330.09	196.07		-3,330.09
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-3,330.09	196.07		-3,330.09
Other equity at end of period	-2,63,690.39	-2,60,360.3	-2,60,556.37	-2,63,690.39

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Balance at beginning of period (if restatement is applicable)	0	
Adjustments to equity for restatement [Abstract]		
Effect of changes in accounting policy	0	
Correction of prior period errors	0	
Adjustments to equity for restatement	0	
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	196.07	
Changes in comprehensive income components	0	
Total comprehensive income	196.07	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	
Other deductions to reserves	0	
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	
Interim special dividend appropriation	0	
Total interim dividend appropriation	0	
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	
Final special dividend appropriation	0	
Total final dividend appropriation	0	
Total dividend appropriation	0	
Equity dividend tax appropriation	0	
Other appropriations	0	
Transfer to Retained earnings	0	
Total appropriations for dividend, dividend tax and retained earnings	0	
Appropriation towards bonus shares	0	
Increase (decrease) through other contributions by owners, equity	0	
Increase (decrease) through other distributions to owners, equity	0	
Increase (decrease) through other changes, equity	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	196.07	
Other equity at end of period	-2,60,360.3	-2,60,556.37

[320000] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	-3,330.09	196.07	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,965.14	0	
Adjustments for decrease (increase) in trade receivables, current	-565.27	1,422.32	
Adjustments for decrease (increase) in other current assets	-191.67	-216.31	
Adjustments for decrease (increase) in other non-current assets	(A) -3.85	(B) -1.3	
Adjustments for other financial assets, current	(C) 24.95	0	
Adjustments for increase (decrease) in trade payables, current	526.55	231.16	
Adjustments for increase (decrease) in other current liabilities	-22.79	23.87	
Adjustments for depreciation and amortisation expense	86.61	145.43	
Adjustments for provisions, current	12.45	3.39	
Adjustments for other financial liabilities, current	1,781.47	-109.66	
Adjustments for interest income	76.02	622.69	
Other adjustments to reconcile profit (loss)	0	(D) -0.01	
Other adjustments for non-cash items	(E) 136.85	0	
Total adjustments for reconcile profit (loss)	3,674.42	876.2	
Net cash flows from (used in) operations	344.33	1,072.27	
Other inflows (outflows) of cash	(F) 23.21	(G) -318.15	
Net cash flows from (used in) operating activities	367.54	754.12	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	1.62	1.21	
Interest received	76.02	622.69	
Other inflows (outflows) of cash	(H) -238.41	(I) 95.62	
Net cash flows from (used in) investing activities	-164.01	717.1	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	0	353.61	
Interest paid	1,965.14	0	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) financing activities	-1,965.14	353.61	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,761.61	1,824.83	
Net increase (decrease) in cash and cash equivalents	-1,761.61	1,824.83	
Cash and cash equivalents cash flow statement at end of period	155.15	1,916.76	91.93

Footnotes

(A) Increase/ Decrease in Current Tax Assets

(B) Increase/ Decrease in Current Tax Assets

(C) Increase/ Decrease in Loans

(D) Increase/(Decrease) in Revaluation Reserve

(E) Provision for Expected Credit Loss

(F) Profit from Joint Ventures

(G) Profit from Joint Ventures

(H) Profit from Joint Ventures- Rs. (2321000) Increase/(Decrease) in the Balance of Joint Ventures- Rs. 21350 (Increase)/Decrease in bank deposits (having maturity of more than 12 months)- Rs. 729000 (Increase)/Decrease in bank deposits (having maturity of less than 12 months)- Rs. (24384000)

(I) Profit from Joint Ventures- Rs. 31815000 Increase/(Decrease) in the Balance of Joint Ventures- Rs. (21821000) (Increase)/Decrease in bank deposits (having maturity of more than 12 months)- Rs. (105000) (Increase)/Decrease in bank deposits (having maturity of less than 12 months)- Rs. (327000)

[610100] Notes - List of accounting policies

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

Textual information (18)

Disclosure of significant accounting policies [Text Block]

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements

(a) Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2023 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

(b) Basis of measurement

The financial statements have been prepared on a historical cost basis, except for the following items:

Items

Measurement basis

Net defined benefit (asset)/liability

Fair value of plan assets less present value of defined benefit obligations

Borrowings

Measured at amortised cost

2. Current versus non-current classification

Current/Non-current assets

The Company presents assets and liabilities in the statement of financial position based on current/ non-current classification. An asset is current when it is:

Expected to be realised or intended to sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Current/Non-current liabilities

A liability is current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

3.

Accounting Estimates

The preparation of the financial statements, in conformity with the recognition and measurement principles of Ind AS, requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

4.

Key accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared.

Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

a)

Contract estimates

The Company, being a part of construction industry, prepares budgets in respect of each project to compute project profitability. The two major components of contract estimate are claims arising during construction period (described below) and budgeted costs to complete the contract. While estimating these components various assumptions are considered by the management such as (i) Work will be executed in the manner expected so that the project is completed timely (ii) consumption norms will remain same (iii) Assets will operate at the same level of productivity as determined (iv) Wastage will not exceed the normal % as determined etc. (v) Estimates for contingencies (vi) There will be no change in design and the geological factors will be same as communicated and (vii) Price escalations etc. Due to such complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

b)

Recoverability of claims

The Company has claims in respect of cost over-run arising due to client caused delays, suspension of projects, deviation in design and change in scope of work etc., which are at various stages of negotiation/discussion with the clients or under arbitration. The realisability of these claims are estimated based on contractual terms, historical experience with similar claims as well as legal opinion obtained from internal and external experts, wherever necessary. Changes in facts of the case or the legal framework may impact realisability of these claims.

c)

Valuation of investment in/ loans to subsidiaries/joint ventures

The Company has performed valuation for its investments in equity of certain subsidiaries and joint ventures for assessing whether there is any impairment in the fair value. When the fair value of investments in subsidiaries cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. Similar assessment is carried for exposure of the nature of loans and interest receivable thereon. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these investments.

d)

Defined benefit plans

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

e)

Useful lives of property, plant and equipment and intangible assets

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of assets are determined by the management at the time of acquisition of asset and reviewed periodically, including at each financial year. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

f)

Provisions and contingent liabilities

A provision is recognised when the Company has a present obligation as result of a past event and it is probable that the outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. Contingent assets are disclosed where an inflow of economic benefits is probable.

5.

Fair value measurement

The Company measures financial instruments at fair value, (such as, Investment in equity instrument and investment in mutual fund) in the statement of financial position at the end of each reporting date.

In case of other financial assets e.g. security deposits, fair value of financial assets at inception is normally the transaction price (i.e. the fair value of the consideration given or received).

If the fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.

In all other cases, the Company defers the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

6.

Foreign currency transactions

Foreign transactions and balances

Transactions in foreign currency are initially recorded by the Company in its functional currency using the spot rate at the date such transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currency are translated to the functional currency using the spot rate at the reporting date.

Foreign exchange gain or loss arising on either settlement of foreign currency transactions or translation of foreign currency denominated monetary assets and liabilities are recognised in the statement of profit and loss.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is recognised in the statement of profit and loss.

Foreign operations of a Joint Venture

Foreign operations of a Joint Venture have been classified as integral foreign operations and financial statement are translated as under at each balance sheet date:

- i) Foreign currency monetary items are reported using the closing rate.
- ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
- iii) Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rate that existed when the values were determined.
- iv) Revenue and Expenses are recognised at yearly average of exchange rates prevailing during the year.
- v) Exchange difference arising on translation is recognized as income or expenses of the period in which they arise.

7. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. In case of financial assets held at fair value through profit and loss account, any transaction costs incurred are charged to the statement of profit and loss.

Trade receivables and debt securities are initially recognized when they are originated. All other financial assets are recognized when Company becomes a party to the contractual provisions of the instrument.

Classification and subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income FVTOCI

Debt instruments at amortised cost

A debt instrument is measured at the amortised cost if both the following conditions are met:

- (a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- (b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Most of the financial assets of the company are classified as held at amortised cost. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any

discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is presented as finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables, deposits including security deposits and related party and other loans.

Debt instrument at FVTOCI

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- (a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- (b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of profit and loss. On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

At present, the company does not hold any financial asset in this category, including during the previous comparative year.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. This category generally applies to investment in mutual fund (fixed income).

In addition, the company may elect to classify a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit and loss.

The company has classified all its investments in debt instruments as held at FVTPL.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as held at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVTOCI or FVTPL. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

In case the Company decides to classify an equity instrument as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value, with all changes recognized in the Statement of profit and loss.

At present, the company has classified all its investments in equity instruments as held at FVTPL.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's statements of financial position) when:

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

In accordance with Ind AS 109, the company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and trade receivables.

The company follows simplified approach for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that is possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected in a separate line in the statement of profit and loss as an impairment gain or loss. ECL in case of

financial assets measured as at amortised cost is presented as an allowance, i.e. as an integral part of the measurement of those assets in the statement of financial position. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loan and borrowings from banks and others, deposit received from dealers and others.

Classification and Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of profit and loss.

Financial liabilities designated upon initial recognition as fair value through profit or loss only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of profit and loss. The company has not designated any financial liability as held at fair value through profit or loss.

At present, the company does not carry any financial liability that is classified as held at FVTPL.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings and deposits.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The

difference in the respective carrying amounts is recognised in the statement of profit and loss.

Reclassification of financial assets

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 recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and how they are accounted for:

Original classification
Revised classification
Accounting treatment
Amortised Cost
FVTPL
Fair value is measured at the reclassification date. Difference between previous amortized cost and fair value is recognised in the Statement of profit and loss.
FVTPL
Amortised Cost
Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost
FVTOCI
Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVOCI
Amortised cost
Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL
FVTOCI
Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI
FVTPL
Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of profit and loss at the reclassification date.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Embedded derivative

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.

If the hybrid contract contains a host that is a financial asset within the scope Ind AS 109, company does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

8.

Cash and Bank Balances

Cash and Bank Balances in the statement of financial position comprise cash at banks and on hand and cheques in hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and bank balances.

9.

Revenue recognition

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. Revenue is measured at the transaction price of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances and excluding Goods and Services tax.

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level

of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

- (a) the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of services

Revenue from services is recognised on satisfaction of performance obligations towards rendering of such services, as and when the services are rendered in accordance with the specific terms of contract with customers.

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

10.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

Depreciation on additions (disposals) is provided on pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows:

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years
Building	60 Years
Vehicles	8 Years
Tippers & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

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

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets.

11. Intangible assets

Initial recognition of intangible assets

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.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

A summary of policies applied to the Company's intangible assets is as follows:

Intangible Assets

Useful life

Amortisation method used

Internally generated or acquired

Computer Software

Definite (5 years)

Straight-line basis

Acquired

12.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

13.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of Profit and Loss.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

14.

Inventories

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

15.

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its Value in Use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the future cash flow estimates have not been adjusted. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of continuing operations, including impairment on inventories, are recognised in statement of Profit and Loss.

16.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

17.

Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised 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.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a)

Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)
Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan 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 calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

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.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

18.
Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of Profit and Loss.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except, In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except, in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation

to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

19.
Accounting of joint ventures

Jointly Controlled Operations
:

In respect of joint venture contracts in the nature of Jointly Controlled Operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognised in the agreed proportions under respective heads in the financial Statements.

20.
Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

21.
Earnings per shares (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

22.
Notwithstanding anything contained in the schedule, policies, notes and figures contained in the financial statements which are being carried forward from the previous years, the assets stated in the current financial statements are being primarily premised on the valuation report submitted by the IBBI Registered Valuers appointed by the Resolution Professional (now Liquidator) in the CIRP matter of C&C Constructions Limited.

Textual information (19)

Disclosure of significant accounting policies [Text Block]

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements

(a) Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2022 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

(b) Basis of measurement

The financial statements have been prepared on a historical cost basis, except for the following items:

Items

Measurement basis

Net defined benefit (asset)/liability

Fair value of plan assets less present value of defined benefit obligations

Borrowings

Measured at amortised cost

2. Current versus non-current classification

Current/Non-current assets

The Company presents assets and liabilities in the statement of financial position based on current/ non-current classification. An asset is current when it is:

Expected to be realised or intended to sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Current/Non-current liabilities

A liability is current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

3.

Accounting Estimates

The preparation of the financial statements, in conformity with the recognition and measurement principles of Ind AS, requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

4.

Key accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared.

Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

a)

Contract estimates

The Company, being a part of construction industry, prepares budgets in respect of each project to compute project profitability. The two major components of contract estimate are claims arising during construction period (described below) and budgeted costs to complete the contract. While estimating these components various assumptions are considered by the management such as (i) Work will be executed in the manner expected so that the project is completed timely (ii) consumption norms will remain same (iii) Assets will operate at the same level of productivity as determined (iv) Wastage will not exceed the normal % as determined etc. (v) Estimates for contingencies (vi) There will be no change in design and the geological factors will be same as communicated and (vii) Price escalations etc. Due to such complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

b)

Recoverability of claims

The Company has claims in respect of cost over-run arising due to client caused delays, suspension of projects, deviation in design and change in scope of work etc., which are at various stages of negotiation/discussion with the clients or under arbitration. The realisability of these claims are estimated based on contractual terms, historical experience with similar claims as well as legal opinion obtained from internal and external experts, wherever necessary. Changes in facts of the case or the legal framework may impact realisability of these claims.

c)

Valuation of investment in/ loans to subsidiaries/joint ventures

The Company has performed valuation for its investments in equity of certain subsidiaries and joint ventures for assessing whether there is any impairment in the fair value. When the fair value of investments in subsidiaries cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. Similar assessment is carried for exposure of the nature of loans and interest receivable thereon. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these investments.

d)

Defined benefit plans

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

e)

Useful lives of property, plant and equipment and intangible assets

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of assets are determined by the management at the time of acquisition of asset and reviewed periodically, including at each financial year. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

f)

Provisions and contingent liabilities

A provision is recognised when the Company has a present obligation as result of a past event and it is probable that the outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. Contingent assets are disclosed where an inflow of economic benefits is probable.

5.

Fair value measurement

The Company measures financial instruments at fair value, (such as, Investment in equity instrument and investment in mutual fund) in the statement of financial position at the end of each reporting date.

In case of other financial assets e.g. security deposits, fair value of financial assets at inception is normally the transaction price (i.e. the fair value of the consideration given or received).

If the fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.

In all other cases, the Company defers the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

6.

Foreign currency transactions

Foreign transactions and balances

Transactions in foreign currency are initially recorded by the Company in its functional currency using the spot rate at the date such transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currency are translated to the functional currency using the spot rate at the reporting date.

Foreign exchange gain or loss arising on either settlement of foreign currency transactions or translation of foreign currency denominated monetary assets and liabilities are recognised in the statement of profit and loss.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is recognised in the statement of profit and loss.

Foreign operations of a Joint Venture

Foreign operations of a Joint Venture have been classified as integral foreign operations and financial statement are translated as under at each balance sheet date:

- i) Foreign currency monetary items are reported using the closing rate.
- ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
- iii) Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rate that existed when the values were determined.
- iv) Revenue and Expenses are recognised at yearly average of exchange rates prevailing during the year.
- v) Exchange difference arising on translation is recognized as income or expenses of the period in which they arise.

7. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. In case of financial assets held at fair value through profit and loss account, any transaction costs incurred are charged to the statement of profit and loss.

Trade receivables and debt securities are initially recognized when they are originated. All other financial assets are recognized when Company becomes a party to the contractual provisions of the instrument.

Classification and subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income FVTOCI

Debt instruments at amortised cost

A debt instrument is measured at the amortised cost if both the following conditions are met:

- (a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- (b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Most of the financial assets of the company are classified as held at amortised cost. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any

discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is presented as finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables, deposits including security deposits and related party and other loans.

Debt instrument at FVTOCI

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- (a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- (b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of profit and loss. On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

At present, the company does not hold any financial asset in this category, including during the previous comparative year.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. This category generally applies to investment in mutual fund (fixed income).

In addition, the company may elect to classify a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit and loss.

The company has classified all its investments in debt instruments as held at FVTPL.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as held at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVTOCI or FVTPL. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

In case the Company decides to classify an equity instrument as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value, with all changes recognized in the Statement of profit and loss.

At present, the company has classified all its investments in equity instruments as held at FVTPL.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's statements of financial position) when:

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

In accordance with Ind AS 109, the company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and trade receivables.

The company follows simplified approach for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that is possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected in a separate line in the statement of profit and loss as an impairment gain or loss. ECL in case of

financial assets measured as at amortised cost is presented as an allowance, i.e. as an integral part of the measurement of those assets in the statement of financial position. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loan and borrowings from banks and others, deposit received from dealers and others.

Classification and Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of profit and loss.

Financial liabilities designated upon initial recognition as fair value through profit or loss only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of profit and loss. The company has not designated any financial liability as held at fair value through profit or loss.

At present, the company does not carry any financial liability that is classified as held at FVTPL.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings and deposits.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The

difference in the respective carrying amounts is recognised in the statement of profit and loss.

Reclassification of financial assets

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 recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and how they are accounted for:

Original classification
Revised classification
Accounting treatment
Amortised Cost
FVTPL
Fair value is measured at the reclassification date. Difference between previous amortized cost and fair value is recognised in the Statement of profit and loss.
FVTPL
Amortised Cost
Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost
FVTOCI
Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVOCI
Amortised cost
Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL
FVTOCI
Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI
FVTPL
Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of profit and loss at the reclassification date.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Embedded derivative

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.

If the hybrid contract contains a host that is a financial asset within the scope Ind AS 109, company does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

8.

Cash and Bank Balances

Cash and Bank Balances in the statement of financial position comprise cash at banks and on hand and cheques in hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and bank balances.

9.

Revenue recognition

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. Revenue is measured at the transaction price of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances and excluding Goods and Services tax.

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level

of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

- (a) the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of services

Revenue from services is recognised on satisfaction of performance obligations towards rendering of such services, as and when the services are rendered in accordance with the specific terms of contract with customers.

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

10.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

Depreciation on additions (disposals) is provided on pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows:

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years
Building	60 Years
Vehicles	8 Years
Tippers & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

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

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets.

11. Intangible assets

Initial recognition of intangible assets

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.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

A summary of policies applied to the Company's intangible assets is as follows:

Intangible Assets

Useful life

Amortisation method used

Internally generated or acquired

Computer Software

Definite (5 years)

Straight-line basis

Acquired

12.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

13.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of Profit and Loss.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

14. Inventories

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

15. Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its Value in Use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the future cash flow estimates have not been adjusted. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of continuing operations, including impairment on inventories, are recognised in statement of Profit and Loss.

16. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

17. Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised 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.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a) Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)
Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan 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 calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

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.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

18.
Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of Profit and Loss.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except, In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except, in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation

to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

19.
Accounting of joint ventures

Jointly Controlled Operations
:

In respect of joint venture contracts in the nature of Jointly Controlled Operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognised in the agreed proportions under respective heads in the financial Statements.

20.
Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

21.
Earnings per shares (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

22.
Notwithstanding anything contained in the schedule, policies, notes and figures contained in the financial statements which are being carried forward from the previous years, the assets stated in the current financial statements are being primarily premised on the valuation report submitted by the IBBI Registered Valuers appointed by the Resolution Professional (now Liquidator) in the CIRP matter of C&C Constructions Limited.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Statement of Ind AS compliance [TextBlock]	Textual information (22) [See below]	Textual information (23) [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 (24) [See below]	Textual information (25) [See below]

Textual information (20)

Disclosure of corporate information notes and other explanatory information [Text Block]

GENERAL INFORMATION

C&C Constructions Limited (C&C or the Company) is a Public Limited Company domiciled in India and incorporated under the provisions of the Companies Act applicable in India, with its registered office situated at 74, Hemkunt Colony, New Delhi 110048. The Company is primarily engaged in the business of infrastructure development and execution of engineering, procurement and construction (EPC) facilities in various infrastructure projects in roads, buildings, large scale bridge works for Central / State Governments, other local bodies and private sector.

Textual information (21)

Disclosure of corporate information notes and other explanatory information [Text Block]

GENERAL INFORMATION

C&C Constructions Limited (C&C or the Company) is a Public Limited Company domiciled in India and incorporated under the provisions of the Companies Act applicable in India, with its registered office situated at 74, Hemkunt Colony, New Delhi 110048. The Company is primarily engaged in the business of infrastructure development and execution of engineering, procurement and construction (EPC) facilities in various infrastructure projects in roads, buildings, large scale bridge works for Central / State Governments, other local bodies and private sector.

Textual information (22)

Statement of Ind AS compliance [Text Block]

Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2023 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101,

first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

Textual information (23)

Statement of Ind AS compliance [Text Block]

Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2022 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101,

first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

Textual information (24)

Disclosure of significant accounting policies [Text Block]

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements

(a) Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2023 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

(b) Basis of measurement

The financial statements have been prepared on a historical cost basis, except for the following items:

Items

Measurement basis

Net defined benefit (asset)/liability

Fair value of plan assets less present value of defined benefit obligations

Borrowings

Measured at amortised cost

2. Current versus non-current classification

Current/Non-current assets

The Company presents assets and liabilities in the statement of financial position based on current/ non-current classification. An asset is current when it is:

Expected to be realised or intended to sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Current/Non-current liabilities

A liability is current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

3.

Accounting Estimates

The preparation of the financial statements, in conformity with the recognition and measurement principles of Ind AS, requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

4.

Key accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared.

Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

a)

Contract estimates

The Company, being a part of construction industry, prepares budgets in respect of each project to compute project profitability. The two major components of contract estimate are claims arising during construction period (described below) and budgeted costs to complete the contract. While estimating these components various assumptions are considered by the management such as (i) Work will be executed in the manner expected so that the project is completed timely (ii) consumption norms will remain same (iii) Assets will operate at the same level of productivity as determined (iv) Wastage will not exceed the normal % as determined etc. (v) Estimates for contingencies (vi) There will be no change in design and the geological factors will be same as communicated and (vii) Price escalations etc. Due to such complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

b)

Recoverability of claims

The Company has claims in respect of cost over-run arising due to client caused delays, suspension of projects, deviation in design and change in scope of work etc., which are at various stages of negotiation/discussion with the clients or under arbitration. The realisability of these claims are estimated based on contractual terms, historical experience with similar claims as well as legal opinion obtained from internal and external experts, wherever necessary. Changes in facts of the case or the legal framework may impact realisability of these claims.

c)

Valuation of investment in/ loans to subsidiaries/joint ventures

The Company has performed valuation for its investments in equity of certain subsidiaries and joint ventures for assessing whether there is any impairment in the fair value. When the fair value of investments in subsidiaries cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. Similar assessment is carried for exposure of the nature of loans and interest receivable thereon. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these investments.

d)

Defined benefit plans

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

e)

Useful lives of property, plant and equipment and intangible assets

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of assets are determined by the management at the time of acquisition of asset and reviewed periodically, including at each financial year. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

f)

Provisions and contingent liabilities

A provision is recognised when the Company has a present obligation as result of a past event and it is probable that the outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. Contingent assets are disclosed where an inflow of economic benefits is probable.

5.

Fair value measurement

The Company measures financial instruments at fair value, (such as, Investment in equity instrument and investment in mutual fund) in the statement of financial position at the end of each reporting date.

In case of other financial assets e.g. security deposits, fair value of financial assets at inception is normally the transaction price (i.e. the fair value of the consideration given or received).

If the fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.

In all other cases, the Company defers the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

6.

Foreign currency transactions

Foreign transactions and balances

Transactions in foreign currency are initially recorded by the Company in its functional currency using the spot rate at the date such transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currency are translated to the functional currency using the spot rate at the reporting date.

Foreign exchange gain or loss arising on either settlement of foreign currency transactions or translation of foreign currency denominated monetary assets and liabilities are recognised in the statement of profit and loss.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is recognised in the statement of profit and loss.

Foreign operations of a Joint Venture

Foreign operations of a Joint Venture have been classified as integral foreign operations and financial statement are translated as under at each balance sheet date:

- i) Foreign currency monetary items are reported using the closing rate.
- ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
- iii) Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rate that existed when the values were determined.
- iv) Revenue and Expenses are recognised at yearly average of exchange rates prevailing during the year.
- v) Exchange difference arising on translation is recognized as income or expenses of the period in which they arise.

7. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. In case of financial assets held at fair value through profit and loss account, any transaction costs incurred are charged to the statement of profit and loss.

Trade receivables and debt securities are initially recognized when they are originated. All other financial assets are recognized when Company becomes a party to the contractual provisions of the instrument.

Classification and subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income FVTOCI

Debt instruments at amortised cost

A debt instrument is measured at the amortised cost if both the following conditions are met:

- (a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- (b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Most of the financial assets of the company are classified as held at amortised cost. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any

discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is presented as finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables, deposits including security deposits and related party and other loans.

Debt instrument at FVTOCI

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- (a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- (b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of profit and loss. On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

At present, the company does not hold any financial asset in this category, including during the previous comparative year.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. This category generally applies to investment in mutual fund (fixed income).

In addition, the company may elect to classify a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit and loss.

The company has classified all its investments in debt instruments as held at FVTPL.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as held at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVTOCI or FVTPL. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

In case the Company decides to classify an equity instrument as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value, with all changes recognized in the Statement of profit and loss.

At present, the company has classified all its investments in equity instruments as held at FVTPL.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's statements of financial position) when:

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

In accordance with Ind AS 109, the company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and trade receivables.

The company follows simplified approach for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that is possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected in a separate line in the statement of profit and loss as an impairment gain or loss. ECL in case of

financial assets measured as at amortised cost is presented as an allowance, i.e. as an integral part of the measurement of those assets in the statement of financial position. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loan and borrowings from banks and others, deposit received from dealers and others.

Classification and Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of profit and loss.

Financial liabilities designated upon initial recognition as fair value through profit or loss only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of profit and loss. The company has not designated any financial liability as held at fair value through profit or loss.

At present, the company does not carry any financial liability that is classified as held at FVTPL.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings and deposits.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The

difference in the respective carrying amounts is recognised in the statement of profit and loss.

Reclassification of financial assets

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 recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and how they are accounted for:

Original classification
Revised classification
Accounting treatment
Amortised Cost
FVTPL
Fair value is measured at the reclassification date. Difference between previous amortized cost and fair value is recognised in the Statement of profit and loss.
FVTPL
Amortised Cost
Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost
FVTOCI
Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVOCI
Amortised cost
Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL
FVTOCI
Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI
FVTPL
Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of profit and loss at the reclassification date.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Embedded derivative

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.

If the hybrid contract contains a host that is a financial asset within the scope Ind AS 109, company does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

8.

Cash and Bank Balances

Cash and Bank Balances in the statement of financial position comprise cash at banks and on hand and cheques in hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and bank balances.

9.

Revenue recognition

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. Revenue is measured at the transaction price of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances and excluding Goods and Services tax.

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level

of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

- (a) the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of services

Revenue from services is recognised on satisfaction of performance obligations towards rendering of such services, as and when the services are rendered in accordance with the specific terms of contract with customers.

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

10.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

Depreciation on additions (disposals) is provided on pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows:

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years
Building	60 Years
Vehicles	8 Years
Tippers & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

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

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets.

11. Intangible assets

Initial recognition of intangible assets

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.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

A summary of policies applied to the Company's intangible assets is as follows:

Intangible Assets

Useful life

Amortisation method used

Internally generated or acquired

Computer Software

Definite (5 years)

Straight-line basis

Acquired

12.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

13.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of Profit and Loss.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

14.

Inventories

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

15.

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its Value in Use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the future cash flow estimates have not been adjusted. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of continuing operations, including impairment on inventories, are recognised in statement of Profit and Loss.

16.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

17.

Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised 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.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a)

Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)
Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan 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 calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

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.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

18.
Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of Profit and Loss.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except, In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except, in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation

to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

19.

Accounting of joint ventures

Jointly Controlled Operations

:

In respect of joint venture contracts in the nature of Jointly Controlled Operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognised in the agreed proportions under respective heads in the financial Statements.

20.

Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

21.

Earnings per shares (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

22.

Notwithstanding anything contained in the schedule, policies, notes and figures contained in the financial statements which are being carried forward from the previous years, the assets stated in the current financial statements are being primarily premised on the valuation report submitted by the IBBI Registered Valuers appointed by the Resolution Professional (now Liquidator) in the CIRP matter of C&C Constructions Limited.

Textual information (25)

Disclosure of significant accounting policies [Text Block]

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements

(a) Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2022 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

(b) Basis of measurement

The financial statements have been prepared on a historical cost basis, except for the following items:

Items

Measurement basis

Net defined benefit (asset)/liability

Fair value of plan assets less present value of defined benefit obligations

Borrowings

Measured at amortised cost

2. Current versus non-current classification

Current/Non-current assets

The Company presents assets and liabilities in the statement of financial position based on current/ non-current classification. An asset is current when it is:

Expected to be realised or intended to sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Current/Non-current liabilities

A liability is current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

3.

Accounting Estimates

The preparation of the financial statements, in conformity with the recognition and measurement principles of Ind AS, requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

4.

Key accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared.

Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

a)

Contract estimates

The Company, being a part of construction industry, prepares budgets in respect of each project to compute project profitability. The two major components of contract estimate are claims arising during construction period (described below) and budgeted costs to complete the contract. While estimating these components various assumptions are considered by the management such as (i) Work will be executed in the manner expected so that the project is completed timely (ii) consumption norms will remain same (iii) Assets will operate at the same level of productivity as determined (iv) Wastage will not exceed the normal % as determined etc. (v) Estimates for contingencies (vi) There will be no change in design and the geological factors will be same as communicated and (vii) Price escalations etc. Due to such complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

b)

Recoverability of claims

The Company has claims in respect of cost over-run arising due to client caused delays, suspension of projects, deviation in design and change in scope of work etc., which are at various stages of negotiation/discussion with the clients or under arbitration. The realisability of these claims are estimated based on contractual terms, historical experience with similar claims as well as legal opinion obtained from internal and external experts, wherever necessary. Changes in facts of the case or the legal framework may impact realisability of these claims.

c)

Valuation of investment in/ loans to subsidiaries/joint ventures

The Company has performed valuation for its investments in equity of certain subsidiaries and joint ventures for assessing whether there is any impairment in the fair value. When the fair value of investments in subsidiaries cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. Similar assessment is carried for exposure of the nature of loans and interest receivable thereon. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these investments.

d)

Defined benefit plans

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

e)

Useful lives of property, plant and equipment and intangible assets

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of assets are determined by the management at the time of acquisition of asset and reviewed periodically, including at each financial year. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

f)

Provisions and contingent liabilities

A provision is recognised when the Company has a present obligation as result of a past event and it is probable that the outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. Contingent assets are disclosed where an inflow of economic benefits is probable.

5.

Fair value measurement

The Company measures financial instruments at fair value, (such as, Investment in equity instrument and investment in mutual fund) in the statement of financial position at the end of each reporting date.

In case of other financial assets e.g. security deposits, fair value of financial assets at inception is normally the transaction price (i.e. the fair value of the consideration given or received).

If the fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.

In all other cases, the Company defers the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

6.

Foreign currency transactions

Foreign transactions and balances

Transactions in foreign currency are initially recorded by the Company in its functional currency using the spot rate at the date such transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currency are translated to the functional currency using the spot rate at the reporting date.

Foreign exchange gain or loss arising on either settlement of foreign currency transactions or translation of foreign currency denominated monetary assets and liabilities are recognised in the statement of profit and loss.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is recognised in the statement of profit and loss.

Foreign operations of a Joint Venture

Foreign operations of a Joint Venture have been classified as integral foreign operations and financial statement are translated as under at each balance sheet date:

- i) Foreign currency monetary items are reported using the closing rate.
- ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
- iii) Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rate that existed when the values were determined.
- iv) Revenue and Expenses are recognised at yearly average of exchange rates prevailing during the year.
- v) Exchange difference arising on translation is recognized as income or expenses of the period in which they arise.

7. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. In case of financial assets held at fair value through profit and loss account, any transaction costs incurred are charged to the statement of profit and loss.

Trade receivables and debt securities are initially recognized when they are originated. All other financial assets are recognized when Company becomes a party to the contractual provisions of the instrument.

Classification and subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income FVTOCI

Debt instruments at amortised cost

A debt instrument is measured at the amortised cost if both the following conditions are met:

- (a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- (b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Most of the financial assets of the company are classified as held at amortised cost. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any

discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is presented as finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables, deposits including security deposits and related party and other loans.

Debt instrument at FVTOCI

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- (a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- (b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of profit and loss. On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

At present, the company does not hold any financial asset in this category, including during the previous comparative year.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. This category generally applies to investment in mutual fund (fixed income).

In addition, the company may elect to classify a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit and loss.

The company has classified all its investments in debt instruments as held at FVTPL.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as held at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVTOCI or FVTPL. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

In case the Company decides to classify an equity instrument as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value, with all changes recognized in the Statement of profit and loss.

At present, the company has classified all its investments in equity instruments as held at FVTPL.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's statements of financial position) when:

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

In accordance with Ind AS 109, the company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and trade receivables.

The company follows simplified approach for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that is possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected in a separate line in the statement of profit and loss as an impairment gain or loss. ECL in case of

financial assets measured as at amortised cost is presented as an allowance, i.e. as an integral part of the measurement of those assets in the statement of financial position. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loan and borrowings from banks and others, deposit received from dealers and others.

Classification and Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of profit and loss.

Financial liabilities designated upon initial recognition as fair value through profit or loss only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of profit and loss. The company has not designated any financial liability as held at fair value through profit or loss.

At present, the company does not carry any financial liability that is classified as held at FVTPL.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings and deposits.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The

difference in the respective carrying amounts is recognised in the statement of profit and loss.

Reclassification of financial assets

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 recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and how they are accounted for:

Original classification
Revised classification
Accounting treatment
Amortised Cost
FVTPL
Fair value is measured at the reclassification date. Difference between previous amortized cost and fair value is recognised in the Statement of profit and loss.
FVTPL
Amortised Cost
Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost
FVTOCI
Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVOCI
Amortised cost
Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL
FVTOCI
Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI
FVTPL
Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of profit and loss at the reclassification date.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Embedded derivative

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.

If the hybrid contract contains a host that is a financial asset within the scope Ind AS 109, company does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

8.

Cash and Bank Balances

Cash and Bank Balances in the statement of financial position comprise cash at banks and on hand and cheques in hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and bank balances.

9.

Revenue recognition

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. Revenue is measured at the transaction price of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances and excluding Goods and Services tax.

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level

of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

- (a) the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of services

Revenue from services is recognised on satisfaction of performance obligations towards rendering of such services, as and when the services are rendered in accordance with the specific terms of contract with customers.

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

10.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

Depreciation on additions (disposals) is provided on pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows:

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years
Building	60 Years
Vehicles	8 Years
Tippers & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

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

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets.

11. Intangible assets

Initial recognition of intangible assets

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.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

A summary of policies applied to the Company's intangible assets is as follows:

Intangible Assets

Useful life

Amortisation method used

Internally generated or acquired

Computer Software

Definite (5 years)

Straight-line basis

Acquired

12.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

13.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of Profit and Loss.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

14.

Inventories

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

15.

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its Value in Use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the future cash flow estimates have not been adjusted. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of continuing operations, including impairment on inventories, are recognised in statement of Profit and Loss.

16.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

17.

Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised 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.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a)

Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)
Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan 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 calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

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.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

18.
Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of Profit and Loss.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except, In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except, in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation

to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

19.
Accounting of joint ventures

Jointly Controlled Operations
:

In respect of joint venture contracts in the nature of Jointly Controlled Operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognised in the agreed proportions under respective heads in the financial Statements.

20.
Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

21.
Earnings per shares (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

22.

Notwithstanding anything contained in the schedule, policies, notes and figures contained in the financial statements which are being carried forward from the previous years, the assets stated in the current financial statements are being primarily premised on the valuation report submitted by the IBBI Registered Valuers appointed by the Resolution Professional (now Liquidator) in the CIRP matter of C&C Constructions Limited.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	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	NA, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method	NA, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method	NA	NA
Useful lives or depreciation rates, property, plant and equipment	Textual information (26) [See below]	Textual information (27) [See below]	NA	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]

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	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	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in 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]

..(3)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	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	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in 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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	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	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in 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]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	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	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in 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]

..(6)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	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	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in 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]

..(7)

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]	
	01/04/2022 to 31/03/2023	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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As Prescribed in Schedule II of the Companies Act, 2013	As Prescribed in Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.62	1.21		1.62
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-85.86	-144.68		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-85.86	-144.68		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	1.03	-1.04		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.03	-1.04		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-83.21	-144.51		1.62
Property, plant and equipment at end of period	3,662.9	3,746.11	3,890.62	9,814.33

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	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	1.21			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			85.86	144.68
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			85.86	144.68
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		-1.03	1.04
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-1.03	1.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1.21		84.83	145.72
Property, plant and equipment at end of period	9,812.71	9,811.5	6,151.43	6,066.6

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]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	5,920.88	257.52	257.52	257.52

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	257.52	257.52	257.52	0

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]	Land [Member]		Buildings [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	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-57.69	-58.96
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-57.69	-58.96
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-57.69	-58.96
Property, plant and equipment at end of period	0	0	2,784.23	2,841.92

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]	Buildings [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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,900.88	3,101.48	3,101.48	3,101.48

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]	Buildings [Member]			Other building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	57.69	58.96		-57.69
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	57.69	58.96		-57.69
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	57.69	58.96		-57.69
Property, plant and equipment at end of period	317.25	259.56	200.6	2,784.23

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]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-58.96			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-58.96			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-58.96		0	0
Property, plant and equipment at end of period	2,841.92	2,900.88	3,101.48	3,101.48

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other building [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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		57.69	58.96	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		57.69	58.96	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		57.69	58.96	
Property, plant and equipment at end of period	3,101.48	317.25	259.56	200.6

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	203.36	203.36	203.36	4,833.16

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]	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	31/03/2021	01/04/2022 to 31/03/2023	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			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	4,833.16	4,833.16	4,629.8	4,629.8

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]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	4,629.8	203.36	203.36	203.36

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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	4,833.16	4,833.16	4,833.16	4,629.8

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]	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	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-1.03	-5.62
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-1.03	-5.62
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-1.03	-5.62
Property, plant and equipment at end of period	4,629.8	4,629.8	20.33	21.36

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]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	26.98	145.68	145.68	145.68

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]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.03	5.62		-4.44
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	1.03	5.62		-4.44
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1.03	5.62		-4.44
Property, plant and equipment at end of period	125.35	124.32	118.7	104.16

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]	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	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.43			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-12.43			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-12.43		0	0
Property, plant and equipment at end of period	108.6	121.03	369.66	369.66

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]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		4.44	12.43	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		4.44	12.43	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4.44	12.43	
Property, plant and equipment at end of period	369.66	265.5	261.06	248.63

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.44	-12.43		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-4.44	-12.43		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-4.44	-12.43		0
Property, plant and equipment at end of period	104.16	108.6	121.03	369.66

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]	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	31/03/2021	01/04/2022 to 31/03/2023	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			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.44	12.43
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			4.44	12.43
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		4.44	12.43
Property, plant and equipment at end of period	369.66	369.66	265.5	261.06

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]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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		1.62	1.21	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.5	-1.09	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-0.5	-1.09	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1.12	0.12	
Property, plant and equipment at end of period	248.63	16.9	15.78	15.66

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.62	1.21		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.5
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0.5
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1.62	1.21		0.5
Property, plant and equipment at end of period	64.64	63.02	61.81	47.74

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

..(23)

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

Classes of property, plant and equipment [Axis]	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	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.09		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	1.09		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1.09		0	0
Property, plant and equipment at end of period	47.24	46.15	0.18	0.18

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]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0.18	13.51	13.51	13.51

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]	Computer equipments [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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-22.2
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		-22.2
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		1.03
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		1.03
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0

Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		-21.17
Property, plant and equipment at end of period	13.33	13.33	13.33	276.22

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

..(26)

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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-66.58			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-66.58			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-1.04		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-1.04		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-67.62		0	0
Property, plant and equipment at end of period	297.39	365.01	1,028.68	1,028.68

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

..(27)

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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		22.2	66.58	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		22.2	66.58	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-1.03	1.04	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-1.03	1.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		21.17	67.62	
Property, plant and equipment at end of period	1,028.68	752.46	731.29	663.67

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

..(28)

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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	Temporary Shed, Tippers & Tractors	Temporary Shed, Tippers & Tractors		Temporary Shed, Tippers & Tractors
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-22.2	-66.58		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-22.2	-66.58		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	1.03	-1.04		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.03	-1.04		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-21.17	-67.62		0
Property, plant and equipment at end of period	276.22	297.39	365.01	1,028.68

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

..(29)

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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	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]				
Nature of other property plant and equipment others	Temporary Shed, Tippers & Tractors		Temporary Shed, Tippers & Tractors	Temporary Shed, Tippers & Tractors
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			22.2	66.58
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			22.2	66.58
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		-1.03	1.04
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-1.03	1.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		21.17	67.62
Property, plant and equipment at end of period	1,028.68	1,028.68	752.46	731.29

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

..(30)

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]
	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]	
Property, plant and equipment at end of period	663.67

Textual information (26)

Useful lives or depreciation rates, property, plant and equipment

NA, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013

Textual information (27)

Useful lives or depreciation rates, property, plant and equipment

NA, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013, As Prescribed in Schedule II of the Companies Act, 2013

[612100] Notes - Impairment of assets

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2023	31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2023	31/03/2022
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-0.75	-0.75		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-0.75	-0.75		0
Other intangible assets at end of period	1.47	2.22	2.97	18.37

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	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			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0.75	0.75
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0.75	0.75
Other intangible assets at end of period	18.37	18.37	16.9	16.15

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]			
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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-0.75	-0.75	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-0.75	-0.75	
Other intangible assets at end of period	15.4	1.47	2.22	2.97

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]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0.75
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0.75
Other intangible assets at end of period	18.37	18.37	18.37	16.9

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]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	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
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0.75		-0.75	-0.75
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.75		-0.75	-0.75
Other intangible assets at end of period	16.15	15.4	1.47	2.22

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	2.97	18.37	18.37	18.37

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0.75	0.75		-0.75
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0.75	0.75		-0.75
Other intangible assets at end of period	16.9	16.15	15.4	1.47

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	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
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-0.75			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-0.75		0	0
Other intangible assets at end of period	2.22	2.97	18.37	18.37

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	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]				
Amortisation other intangible assets		0.75	0.75	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.75	0.75	
Other intangible assets at end of period	18.37	16.9	16.15	15.4

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]	Company other intangible assets [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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method Line	Straight Line Method	Straight Method Line	Straight Line Method
Useful lives or amortisation rates, other intangible assets	5 Years	5 Years	5 Years	5 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method Line	Straight Line Method	Straight Method Line	Straight Line Method
Useful lives or amortisation rates, other intangible assets	5 Years	5 Years	5 Years	5 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	13,791.31	13,387.84	235.14	260.09
Financial assets, at fair value	13,791.31	13,387.84	235.14	260.09
Description of other financial assets at fair value class	Trade Receivables, Loans	Trade Receivables, Loans	Loans	Loans

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	235.14	260.09	13,556.17	13,127.75
Financial assets, at fair value	235.14	260.09	13,556.17	13,127.75
Description of other financial assets at fair value class	Loans	Loans	Trade Receivables	Trade Receivables

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	13,556.17	13,127.75	2,673.4	4,198.45
Financial assets, at fair value	13,556.17	13,127.75	2,673.4	4,198.45
Description of other financial assets at fair value class	Trade Receivables	Trade Receivables	Investments, Cash and equivalents, Other financial assets	Investments, Cash and equivalents, Other financial assets

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,904.25	1,904.24	1,904.25	1,904.24
Financial assets, at fair value	1,904.25	1,904.24	1,904.25	1,904.24
Description of other financial assets at fair value class	Investments	Investments	Investments	Investments

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	769.15	2,294.21	741.62	2,259.39
Financial assets, at fair value	769.15	2,294.21	741.62	2,259.39
Description of other financial assets at fair value class	Cash and cash equivalents, Other financial assets	Cash and cash equivalents, Other financial assets	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]		Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	741.62	2,259.39	27.53	34.82
Financial assets, at fair value	741.62	2,259.39	27.53	34.82
Description of other financial assets at fair value class	Cash and cash equivalents	Cash and cash equivalents	Other financial assets	Other financial assets

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	27.53	34.82
Financial assets, at fair value	27.53	34.82
Description of other financial assets at fair value class	Other financial assets	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 fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	2,37,091.7	2,34,782.64	2,37,091.7	2,34,782.64
Financial liabilities, at fair value	2,37,091.7	2,34,782.64	2,37,091.7	2,34,782.64

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

	01/04/2022 to 31/03/2023
Disclosure of financial instruments [TextBlock]	Textual information (28) [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 (28)

Disclosure of financial instruments [Text Block]

Fair Value Measurement

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values as valued by Registered Valuers.

The carrying value and fair value of financial instruments by categories as on 31st March, 2023 were as follows:

Particulars	Amortised Cost	Fair value	Carrying value
Assets			
Investments	1,904.25	1,904.25	1,904.25
Cash and cash equivalents	741.62	741.62	741.62
Trade receivables	13,556.17	13,556.17	13,556.17
Loans	235.14	235.14	235.14
Other financial assets	27.53	27.53	27.53
Total	14,560.46	14,560.46	14,560.46
Liabilities			
Trade payables	30,332.53	30,332.53	30,332.53
Borrowings	1,91,333.48	1,91,333.48	1,91,333.48
Other financial liabilities	15,425.69	15,425.69	15,425.69
Total	2,37,091.70	2,37,091.70	2,37,091.70

The carrying value and fair value of financial instruments by categories as of 31st March, 2022 were as follows:

Particulars	Amortised Cost	Fair value	Carrying value
Assets			
Investments	1,904.24	1,904.24	1,904.24
Cash and cash equivalents	2,259.39	2,259.39	2,259.39
Trade receivables	13,127.75	13,127.75	13,127.75
Loans	260.09	260.09	260.09
Other financial assets	34.82	34.82	34.82
Total	15,682.05	15,682.05	15,682.05
Liabilities			
Trade payables	29,804.94	29,804.94	29,804.94
Borrowings	1,91,333.48	1,91,333.48	1,91,333.48
Other financial liabilities	13,644.22	13,644.22	13,644.22
Total	2,34,782.64	2,34,782.64	2,34,782.64

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

Long-term fixed-rate and variable-rate receivables/borrowings are evaluated by the company based on parameters such as interest rates, specific country risk factors, and individual credit worthiness of the customer and the risk characteristics of the financed project. Based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.

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

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

..(1)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_3	NoncurrentInvestment_4	NoncurrentInvestment_5	NoncurrentInvestment_6
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in government or trust securities	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0	552.24	1,352	0
Name of body corporate in whom investment has been made	National Saving Certificates	Mokama-Munger Highway Ltd.	North-Bihar Highway Ltd.	Patna Bakhtiyarpur Tollway Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity		Jointly Controlled Special Purpose Entities	Jointly Controlled Special Purpose Entities	Jointly Controlled Special Purpose Entities
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 5,63,940	[shares] 13,63,700	[shares] 7,85,859

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_7	NoncurrentInvestment_8	NoncurrentInvestment_9	NoncurrentInvestment_10
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0	0.01	0	0
Name of body corporate in whom investment has been made	C&C Projects Ltd.	C&C Realtors Ltd.	C&C Tolls Ltd.	C&C Western UP Expressway Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Number of shares of non-current investment made in body corporate	[shares] 5,63,04,422	[shares] 12,58,17,254	[shares] 49,994	[shares] 25,500

Details of non-current investments [Table]

..(3)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_11	NoncurrentInvestment_12	NoncurrentInvestment_13	NoncurrentInvestment_14
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Other non-current investments	Investments in government or trust securities
Class of non-current investments	Other investments	Other investments	Other investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0	0	0	0
Name of body corporate in whom investment has been made	C&C (Oman) LLC Of OMR	C&C Maynmar Road Const. Co Ltd.	BSC-C&C JV Nepal Pvt. Ltd. of NRS	National Saving Certificates
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary	Subsidiary		
Number of shares of non-current investment made in body corporate	[shares] 1,75,000	[shares] 2,50,000	[shares] 8,00,000	[shares] 0

Details of non-current investments [Table]

..(4)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_15	NoncurrentInvestment_16	NoncurrentInvestment_17	NoncurrentInvestment_18
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	552.24	1,352	0	0
Name of body corporate in whom investment has been made	Mokama-Munger Highway Ltd.	North-Bihar Highway Ltd.	Patna Bakhtiyarpur Tollway Ltd.	C&C Projects Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Jointly Controlled Special Purpose Entities	Jointly Controlled Special Purpose Entities	Jointly Controlled Special Purpose Entities	Subsidiary
Number of shares of non-current investment made in body corporate	[shares] 5,63,940	[shares] 13,63,700	[shares] 7,85,859	[shares] 5,63,04,422

Details of non-current investments [Table]

..(5)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_19	NoncurrentInvestment_20	NoncurrentInvestment_21	NoncurrentInvestment_22
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0	0	0	0
Name of body corporate in whom investment has been made	C&C Realtors Ltd.	C&C Tolls Ltd.	C&C Western UP Expressway Ltd.	C&C (Oman) LLC Of OMR
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Number of shares of non-current investment made in body corporate	[shares] 12,58,17,254	[shares] 49,994	[shares] 25,500	[shares] 1,75,000

Details of non-current investments [Table]

..(6)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_23	NoncurrentInvestment_24
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in subsidiaries equity instruments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	0	0
Name of body corporate in whom investment has been made	C&C Maynmar Road Const. Co Ltd.	BSC-C&C JV Nepal Pvt. Ltd. of NRS
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary	
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 8,00,000

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

	31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,904.25	1,904.24
Aggregate provision for diminution in value of non-current investments	-20,656.28	-20,656.28

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	367.54	754.12
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	367.54	754.12
Net cash flows from (used in) investing activities, continuing operations	-164.01	717.1
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	-164.01	717.1
Net cash flows from (used in) financing activities, continuing operations	-1,965.14	353.61
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	-1,965.14	353.61

[400100] Notes - Equity share capital

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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			ORIENTAL STRUCTURAL ENGINEERS PRIVATE LIMITED	ORIENTAL STRUCTURAL ENGINEERS PRIVATE LIMITED
CIN of shareholder			U74210DL1971PTC005680	U74210DL1971PTC005680
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 16,28,213	[shares] 16,28,273
Percentage of shareholding in company			6.40%	6.40%

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

..(2)

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]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	RAJBIR SINGH	RAJBIR SINGH	MANBHUPIN SINGH ATWAL	MANBHUPIN SINGH ATWAL
Permanent account number of shareholder	AAUPS2176H	AAUPS2176H	AAWPA8803F	AAWPA8803F
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 13,67,208	[shares] 13,67,208	[shares] 12,90,888	[shares] 12,88,888
Percentage of shareholding in company	5.37%	5.37%	5.07%	5.07%

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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 8,00,00,000	[shares] 8,00,00,000		[shares] 8,00,00,000
Value of shares authorised	8,000	8,000		8,000
Number of shares issued	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares issued	2,544.5265	2,544.5265		2,544.5265
Number of shares subscribed and fully paid	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares subscribed and fully paid	2,544.5265	2,544.5265		2,544.5265
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] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Total value of shares subscribed	2,544.5265	2,544.5265		2,544.5265
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares called	2,544.5265	2,544.5265		2,544.5265
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	2,544.5265	2,544.5265		2,544.5265
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,54,45,265	[shares] 2,54,45,265	[shares] 2,54,45,265	[shares] 2,54,45,265
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	2,544.5265	2,544.5265	2,544.5265	2,544.5265
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] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Equity

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]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 8,00,00,000	
Value of shares authorised	8,000	
Number of shares issued	[shares] 2,54,45,265	
Value of shares issued	2,544.5265	
Number of shares subscribed and fully paid	[shares] 2,54,45,265	
Value of shares subscribed and fully paid	2,544.5265	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 2,54,45,265	
Total value of shares subscribed	2,544.5265	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,54,45,265	
Value of shares called	2,544.5265	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	2,544.5265	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,54,45,265	[shares] 2,54,45,265
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	2,544.5265	2,544.5265
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] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Equity	

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[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]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,91,333.48	1,91,333.48	1,14,178.3	1,14,178.3
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

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]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	63,328.27	63,328.27	63,328.27	63,328.27
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

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]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	50,850.03	50,850.03	50,850.03	50,850.03
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

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]	Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2023	31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	77,155.18	77,155.18
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0

[612700] Notes - Income taxes

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]	Textual information (29) [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	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-3,330.09	196.07
Tax expense (income) at applicable tax rate	0	0
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-3,330.09	196.07

Textual information (29)**Disclosure of income tax [Text Block]**

Management has decided, on the basis of ongoing module of the company, to not to provide for Deferred Tax as there is no virtual certainty for its adjustment in future.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	29.14	29.14	29.14	29.14
Goods in transit	0	0	0	0
Mode of valuation	Lower of cost and net realisable value	Lower of cost and net realisable value	Lower of cost and net realisable value	Lower of cost and net realisable value

Subclassification of trade receivables [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 assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	7,185.2	7,200	14.8	0
Allowance for bad and doubtful debts	5,719.67	5,719.67	14.8	0
Total trade receivables	1,465.53	1,480.33	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	1,465.53	1,480.33	0	0
Total trade receivables due by directors, other officers or others	1,465.53	1,480.33	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	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	23,720.61	23,277.39	122.05	0
Allowance for bad and doubtful debts	11,629.97	11,629.97	122.05	0
Total trade receivables	12,090.64	11,647.42	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	12,090.64	11,647.42	0	0
Total trade receivables due by directors, other officers or others	12,090.64	11,647.42	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	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

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]	Classification based on current non-current [Member]		Current [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	393.49	389.24	393.49	389.24
Provision leave encashment	131.43	123.23	131.43	123.23
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	524.92	512.47	524.92	512.47
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	524.92	512.47	524.92	512.47

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]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	913.58	909.73	913.58	909.73
Nature of other advance	Advance Tax (Net of Provisions)	Advance Tax (Net of Provisions)	Advance Tax (Net of Provisions)	Advance Tax (Net of Provisions)
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
Advance due by others	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
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	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]	Non-current [Member]	
Classification of advances [Axis]	Other advance taxes [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	913.58	909.73
Nature of other advance	Advance Tax (Net of Provisions)	Advance Tax (Net of Provisions)
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	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
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	OtherCurrentFinancialLiabilitiesOther_47	OtherCurrentFinancialLiabilitiesOther_48	OtherCurrentFinancialLiabilitiesOther_49	OtherCurrentFinancialLiabilitiesOther_50
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	13,662.54	1,763.15	13,644.22	
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Advance from Employers	Bank guarantee commission payable	Advance from Employers	Bank guarantee commission payable
Other current financial liabilities, others	13,662.54	1,763.15	13,644.22	

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]	OtherNonCurrentFinancialAssetsOther_25	OtherNonCurrentFinancialAssetsOther_26
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	23.47	30.3
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank FDR due after 12 Months	Bank FDR due after 12 Months
Other non-current financial assets, others	23.47	30.3

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 to related parties [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	13,244.19	13,269.14	13,244.19	13,269.14
Allowance for bad and doubtful loans	13,009.05	13,009.05	13,009.05	13,009.05
Total loans	235.14	260.09	235.14	260.09
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	OtherCurrentAssetsOther_31	OtherCurrentAssetsOther_32	OtherCurrentAssetsOther_33	OtherCurrentAssetsOther_34
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	10,049.02	780.23	19,799.82	11,187.72
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Retention Money Receivable from employers (Contractees)	Other amount recoverable from related parties	Creditor Debit Balances & advances to Contractors and others	Balance with Joint Ventures
Other current assets, others	10,049.02	780.23	19,799.82	11,187.72

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	_OtherCurrentAssetsOther_35	_OtherCurrentAssetsOther_36	_OtherCurrentAssetsOther_37	_OtherCurrentAssetsOther_38
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	4,824.86	2,660.69	722.92	-38,539.03
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Misc. Current Assets	Unbilled Revenue (Due from Customers)	Balance with Revenue Authority	Provision for diminution in value of Other Current Assets(Liability)
Other current assets, others	4,824.86	2,660.69	722.92	-38,539.03

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	_OtherCurrentAssetsOther_39	_OtherCurrentAssetsOther_40	_OtherCurrentAssetsOther_41	_OtherCurrentAssetsOther_42
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	10,050.86	734.93	19,795.67	11,209.07
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Retention Money Receivable from employers	Other amount recoverable from related parties	Creditor Debit Balances & advances to Contractors and others	Balance with Joint Ventures
Other current assets, others	10,050.86	734.93	19,795.67	11,209.07

Other current assets others [Table]

..(4)

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

Other current assets others [Axis]	OtherCurrentAssetsOther_43	OtherCurrentAssetsOther_44	OtherCurrentAssetsOther_45	OtherCurrentAssetsOther_46
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	4,824.85	2,660.69	592.53	-38,552.69
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Misc. Current Assets	Unbilled Revenue (Due from Customers)	Balance with Revenue Authority	Provision for diminution in value of Other Current Assets(Liability)
Other current assets, others	4,824.85	2,660.69	592.53	-38,552.69

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOther_51	OtherCurrentLiabilitiesOther_52	OtherCurrentLiabilitiesOther_53	OtherCurrentLiabilitiesOther_54
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,629.69	80.88	938.56	2,945.71
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Salaries, Wages & other Balances of employees	Retention Money Payable	Payable to related parties	Statutory Liabilities Payable
Other current liabilities, others	1,629.69	80.88	938.56	2,945.71

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOther_55	OtherCurrentLiabilitiesOther_56	OtherCurrentLiabilitiesOther_57	OtherCurrentLiabilitiesOther_58
	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,946.68	87.8	907.41	2,997.62
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Salaries, Wages & other Balances of employees	Retention Money Payable	Payable to related parties	Statutory Liabilities Payable
Other current liabilities, others	1,946.68	87.8	907.41	2,997.62

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOther_27	OtherNoncurrentAssetsOther_28	OtherNoncurrentAssetsOther_29	OtherNoncurrentAssetsOther_30
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	54,086.94	-47,191.86	54,086.94	-47,191.86
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Unbilled Revenue (Claims Inventory)	Provision for diminution in value of Unbilled Revenue	Unbilled Revenue (Claims Inventory)	Provision for diminution in value of Unbilled Revenue
Other non-current assets, others	54,086.94	-47,191.86	54,086.94	-47,191.86

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (30) [See below]		
Dividend receivable, subsidiaries	0	0	
Dividend receivable, others	0	0	
Total dividend receivable	0	0	
Derivative assets	0	0	
Interest income accrued	4.06	4.52	
Total other non-current financial assets	27.53	34.82	
Advances, non-current	913.58	909.73	
Total other non-current assets	7,808.66	7,804.81	
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	
Other deposits with banks	0	0	
Deposit repayment reserve account with banks	0	0	
Other balances with banks	(A) 154.9	(B) 1,916.76	
Total balance with banks	154.9	1,916.76	
Cheques, drafts on hand	0	0	
Cash on hand	0.25	0	
Others	0	0	
Total cash and cash equivalents	155.15	1,916.76	91.93
Bank balance other than cash and cash equivalents	(C) 586.47	(D) 342.63	
Total cash and bank balances	741.62	2,259.39	91.93
Balances held with banks to extent held as margin money	0	0	
Balances held with banks to extent held as security against borrowings	0	0	
Balances held with banks to extent held as guarantees	0	0	
Balances held with banks to extent held against other commitments	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	0	0	
Advances, current	0	0	
Other unamortised expenses	0	0	
Property plant and equipment held for sale	0	0	
Total other current assets	11,486.23	11,315.91	
Current maturities of long-term debt	0	0	
Current maturities of finance lease obligations	0	0	
Interest accrued on borrowings	0	0	
Interest accrued on public deposits	0	0	
Interest accrued others	0	0	
Unpaid dividends	0	0	
Retention money payable	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	
Derivative liabilities	0	0	
Total other current financial liabilities	15,425.69	13,644.22	
Revenue received in advance	0	0	
Advance received against contracts	0	0	
Advance received from customers	0	0	
Other advance received	0	0	
Total other advance	0	0	
Security deposits refundable, current	0	0	
Customer deposits refundable, current	0	0	
Other deposits refundable, current	0	0	
Total deposits refundable current	0	0	
Withholding taxes payable	0	0	
Service tax payable	0	0	

VAT payable	0	0	
Excise duty payable	0	0	
Taxes payable sales tax	0	0	
Taxes payable other tax	0	0	
Accrued expenses payable	770.47	448.59	
Gross amount due to customers for contract work, current	0	0	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	770.47	448.59	
Bills payable acceptances	0	0	
Contribution to provident fund scheme	0	0	
Proposed equity interim dividend	0	0	
Proposed equity final dividend	0	0	
Proposed equity special dividend	0	0	
Total proposed equity dividend	0	0	
Proposed preference interim dividend	0	0	
Proposed preference final dividend	0	0	
Proposed preference special dividend	0	0	
Total proposed preference dividend	0	0	
Total proposed dividend	0	0	
Total other current liabilities	6,365.31	6,388.1	

Footnotes

(A) Balance with Schedule Banks in Current Accounts - 15483000 Balance with Non Schedule Banks in Current Accounts - 7000

(B) Balance with Schedule Banks in Current Account- 191669000 Balance with Non Schedule Banks in Current Account- 7000

(C) Fixed deposit with banks (due within 12 Months)- 56337000 Interest Accrued on above FDRs- 2310000

(D) Fixed deposit with banks (due within 12 Months)- 32337000 Interest Accrued on above FDRs- 1926000

Textual information (30)

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

Re-measurement of defined benefit plans

No actuarial valuation made during the year under consideration. Hence, Actual gain/ (loss) for the year could not be ascertained.

Financial risk management objectives and policies

The company's principal financial liabilities, other than derivatives, comprise loans and borrowings and trade and other payables. The main purpose of these financial liabilities is to finance the company's operations.

The company's principal financial assets include investment in equity instruments, loans, trade and other receivables, and cash and short-term deposits that derive directly from its operations and security deposits.

The company is exposed to market risk, credit risk and liquidity risk. Since the company is admitted under CIRP Proceedings, the company's CoC (Committee of Creditors) oversees the management of these risks. CoC only advises on financial risks and the appropriate financial risk governance framework for the company.

CoC provides assurance that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the company's policies and risk objectives. All derivative activities for risk management purposes are carried out by CoC along with specialist teams that have the appropriate skills, experience and supervision. It is the company's policy that no trading in derivatives for speculative purposes may be undertaken. The CoC reviews and agrees policies for managing each of these risks, which are summarised below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Company is exposed to only currency risk as company do not have any floating interest borrowings and no price risk.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. Company's exposure to the risk of changes in foreign exchange rates relates primarily to the company's operating activities (when revenue or expense is denominated in a foreign currency).

The company's exposures to foreign currency risk as at 7th Oct., 2022 & 31st March, 2023 are as follows:

Year/Period	Particulars	USD	Riyal	Kyat
-------------	-------------	-----	-------	------

31.03.2023	Trade payables	16,508	42,66,764	17,16,20,614
	Trade receivables	81,852	28,40,603	15,57,17,568
07.10.2022	Trade payables	16,508	42,66,764	17,16,20,614
	Trade receivables	81,852	28,40,603	15,57,17,568
31.03.2022	Trade payables	16,508	42,66,764	17,16,20,614
	Trade receivables	81,852	28,40,603	15,57,17,568

Foreign currency sensitivity

The following tables demonstrate the sensitivity to a reasonably possible change in USD, RIYAL and KYAT exchange rates, 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. The company's exposure to foreign currency changes for all other currencies is not material.

(Rs. in Lakhs)

Particulars	Currency	As at 31st March, 2023	Rate	Effect		
In foreign currency	In Rs. Lakhs		+5%	-5%		
Trade Receivables	RIYAL	28,40,603	6,062.70	213.43	303.14	(303.14)
USD	81,852	67.27	82.19	3.36	(3.36)	
KYAT	15,57,17,568	60.97	0.03915	3.05	(3.05)	
Trade Payables	RIYAL	42,66,764	9,106.55	213.43	(455.33)	455.33
USD	16,508	13.57	82.20	(0.68)	0.68	
KYAT	17,16,20,614	67.20	0.03916	(3.36)	3.36	

(Rs. in Lakhs)

Particulars	Currency	As at 31 March 2022	Rate	Effect		
In foreign currency	In Rs. Lakhs		+5%	-5%		
Trade Receivables	RIYAL	28,40,603	5,600.78	197.17	280.04	(280.04)
USD	81,852	62.13	75.91	3.11	(3.11)	
KYAT	15,57,17,568	66.27	0.04256	3.31	(3.31)	
Trade Payables	RIYAL	42,66,764	8,412.72	197.17	(420.64)	420.64
USD	16,508	12.53	75.90	(0.63)	0.63	
KYAT	17,16,20,614	73.04	0.04256	(3.65)	3.65	

Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, loan to related/unrelated parties.

Trade receivables

Outstanding customer receivables are regularly monitored by the CoC. An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on exchange losses historical data. The company does not hold collateral as security. The company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly government authorities.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the CoC in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the CoC on an annual basis, and may be updated throughout the year subject to approval of the CoC. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

Liquidity risk

CoC monitors its risk of a shortage of funds using a liquidity planning. The company remains committed to maintaining a healthy liquidity and gearing ratio.

The Board of Directors has been suspended after initiation of CIRP Proceedings. No dividend has been proposed for the year under consideration.

The Company has not any issued of securities for a specific purpose.

The Company has used the borrowings from banks and financial institutions at the balance sheet date for the specific purpose for which it was taken.

In the opinion of the Board, all assets other than Property, Plant and Equipment, Intangible assets and non-current investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

The Company has made borrowings from banks or financial institutions on the basis of security of current assets. However, in view of CIRP/ Liquidation Proceedings initiated on the company, the company has not filed quarterly returns or statements of current assets with the banks or financial institutions.

OWNED ASSETS:

(a) Title Deeds of all the immovable properties are held in the name of the company. However, in the case of land purchased by the company in Distt. Raisen, Tehsil Udaypura, Madhya Pradesh, in the Land Ownership Records, name of the authorized signatory has also been mentioned along with name of the company inadvertently. The company is in the process of getting it corrected.

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

(c) The Company had revalued its property, plant and equipment during the FY 2018-19. Revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

(d) Details of property, plant & equipment pledged against borrowings is presented in note 16 above.

(e) No property, plant & equipment has been pledged against borrowings of Related Parties.

Capital work-in-progress - NIL

The Company has not been declared a wilful defaulter by any bank or financial Institution or other lenders.

#

The Company has not made any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

#

There are no charges or satisfaction, which are yet to be registered with Registrar of Companies beyond the statutory period.

#

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

FINANCIAL RATIOS:

	As At 31st Mar, 2023
--	-------------------------

As At 7th
Oct., 2022

As At 31st
Mar, 2022

(1) Current ratio (Total current assets/Current liabilities)

0.10

0.10

0.11

(2) Net debt equity ratio (Net debt/Average equity)

(0.93)

(0.94)

(0.94)

(3) Debt service coverage ratio (EBIT/Net finance charges)

N.A. (As no interest has been paid on Borrowings) and there is no scheduled principal repayment of borrowings.

N.A. (As no interest has been paid on Borrowings) and there is no scheduled principal repayment of borrowings.

N.A. (As no interest has been paid on Borrowings) and there is no scheduled principal repayment of borrowings.

(4) Return on Equity (%) (Profit after tax (PAT)/Average Equity)

0.01%

1.63%

-0.10%

(5) Inventory turnover ratio (in days) (Average inventory/Sale of products in days)

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only Hire Charges were received during the year).

(6) Debtors turnover ratio (in days) (Average trade receivables/Turnover in days)

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only Hire Charges were received during the year).

(7) Trade payables turnover ratio (in days) (Average Trade Payables/Expenses)

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only Hire Charges were received during the year).

(8) Net capital turnover ratio (in days) (Average working capital/Turnover)

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only one final bill for construction services was raised and all the projects have been terminated).

N.A. (As there is no sale of products. Only Hire Charges were received during the year).

(9) Net profit ratio (%) (Net profit after tax/Turnover) [Turnover includes other incomes also]

-5.51%

-3579.98%

16.84%

(10) Return on Capital Employed (%) (EBITDA/Average capital employed)

-0.02%

11.12%

-3.37%

(11) Return on investment (%) (Net gain/(loss) on sale/fair value changes of Investments/Average investment funds in current investments)

N. A.

N. A.

N. A.

Reasons for change in ratio by more than 25%

S. N.

Particulars

% Variance in ratio between 31st March, 2023 and 7th Oct, 2022

% Variance in ratio between 7th Oct, 2022 and 31 March 2022

Reason for Variance in excess of 25%

(a)

Current Ratio

-0.68%

-3.90%

Variance is less than 25%. Hence, no reasons have been given.

(b)

Debt Equity ratio

-0.59%

-0.20%

Variance is less than 25%. Hence, no reasons have been given.

(c)

Debt Service coverage Ratio

N.A.

N.A.

N.A.

(d)

Return on Equity Ratio

-99.23%

-1772.36%

1. For 07.10.2022: Due to increase in Net Loss majorily on account of Bank Guarantee Commission, Losses of Joint Ventures, provision of rent of earlier years.

2. For 31.03.2023: Due to increase in profits.

(e)

Inventory Turnover Ratio

N.A.

N.A.

N.A.

(f)

Trade Receivables Turnover Ratio

N.A.

N.A.

N.A.

(g)

Trade Payables Turnover Ratio

N.A.

N.A.

N.A.

(h)

Net Capital Turnover Ratio

N.A.

N.A.

N.A.

(i)

Net Profit Ratio

-99.85%

-21359.49%

1. For 07.10.2022: Due to increase in Net Loss majorly on account of Bank Guarantee Commission, Losses of Joint Ventures, provision of rent of earlier years.
2. For 31.03.2023: Due to increase in profits

(j)

Return on Capital Employed (ROCE)

-100.19%

-430.30%

1. For 07.10.2022: Due to increase in Net Loss and corresponding EBIDTA majorly on account of Bank Guarantee Commission, Losses of Joint Ventures, provision of rent of earlier years.
2. For 31.03.2023: Due to increase in profits.

(k)

Return on Investment (ROI)

N.A.

N.A.

N.A.

#

The Company has not applied for any Scheme of Arrangements to the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

Utilisation of Borrowed funds and share premium:

A.

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) 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 (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Value of imports calculated on C.I.F basis during the financial year NIL

Expenditure in foreign Currency except expenditure incurred on Foreign Projects NIL

Amount remitted during the year in foreign currencies on account of dividends - NIL

Earnings in foreign Currency except earnings on Foreign Project- NIL

Operating Lease (AS-19) NIL

Undisclosed Income:

There is no transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Also there is no previously unrecorded income and related assets which requires proper recording in the books of account during the year.

CSR Expenditure is not applicable on the company.

Details of Crypto Currency or Virtual Currency - NIL

Capital Commitments - Rs. Nil

Managerial Remuneration - Rs. Nil

Disclosure of Loans and Advances in the nature of loans to Subsidiaries and Associates (Pursuant to Regulation 34(3) and 53(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015)

Name of the Company

Relationship

Amount Outstanding after CIRP as at 31.03.2023

Amount Outstanding after CIRP as at 07.10.2022

Amount Outstanding after CIRP as at 31.03.2022

Maximum balance outstanding during the year

Investment in Shares of the Company as at 07.10.2023

? in Lakhs

? in Lakhs

? in Lakhs

? in Lakhs

No. of Shares

Mokama Munger Highway Ltd

Associates

-

24.96

24.96

24.96

563940

North Bihar Highway Ltd

Associates

235.13

235.13

235.13

235.13

1363700

235.13

260.09

260.09

260.09

Disclosures in respect of Joint Ventures

Balances of Joint Ventures have not been merged on line by line item for the current year as well as for the previous year, hence, no disclosure of interest in Joint Ventures has been given.

Disclosure pursuant to Accounting Standard AS 15 (Revised) Employees Benefits, the disclosures as defined in the Accounting Standard are given below:

Defined Contribution Plan

Contribution to Defined contributions Plan, recognised as expenses for the year is as under:

(Rs. in Lakhs)

Particulars	As At 31 st March, 2023	As At 7 th Oct, 2022	As At 31 st March, 2022
Employer's contribution to Provident Fund	0.00	0.80	3.04

The Company is registered under The Employee's Provident Fund Scheme, 1952. Interest is given by the Central Government as per applicable statutory rates.

Defined Benefit Plan

The Employee's Gratuity Fund scheme is managed by Trust (Life Insurance Corporation of India) except the Gratuity fund contribution of Joint Ventures of the company, is a defined benefit plan. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation of leave encashment is recognised in the same manner as gratuity.

No actuarial valuation has been made. Gratuity has been booked as expenditure on estimated basis only. Hence, no disclosure of defined benefit plans has been given.

#

Balances of some of the parties, including some related parties, are subject to reconciliation/ confirmation.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	49,369.4	49,369.4
Guarantees	9,892.55	9,892.55
Other money for which company is contingently liable	(A) 20,874.07	(B) 20,874.07
Total contingent liabilities	80,136.02	80,136.02
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	80,136.02	80,136.02
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
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	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	Construction Services	Construction Services
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	Construction Services	Construction Services
Net worth of company	-2,04,528.82	-2,01,198.73
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	0.01	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	38,975.42	33,968.79
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
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0

Footnotes

(A) Tax Liabilities Demands raised by EPF Department towards damage charges u/s 14B Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs) Demand raised by Service-tax Departments

(B) Tax Liabilities Demands raised by EPF Department towards damage charges u/s 14B Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs) Demand raised by Service-tax Departments

[611800] Notes - Revenue

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]

Textual information (31)

Disclosure of revenue [Text Block]

Revenue recognition

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. Revenue is measured at the transaction price of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances and excluding Goods and Services tax.

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

- (a) the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of services

Revenue from services is recognised on satisfaction of performance obligations towards rendering of such services, as and when the services are rendered in accordance with the specific terms of contract with customers.

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

Textual information (32)

Disclosure of revenue [Text Block]

Revenue recognition

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. Revenue is measured at the transaction price of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances and excluding Goods and Services tax.

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

- (a) the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of services

Revenue from services is recognised on satisfaction of performance obligations towards rendering of such services, as and when the services are rendered in accordance with the specific terms of contract with customers.

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

[612400] Notes - Service concession arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]	Textual information (33) [See below]	
Whether there are any construction contracts	Yes	Yes
Revenue from construction contracts	4.41	18.9
Methods used to determine construction contract revenue recognised	Textual information (34) [See below]	Textual information (35) [See below]
Methods used to determine stage of completion of construction in progress	Percentage of completion is determined on the basis of survey of work performed	Percentage of completion is determined on the basis of survey of work performed
Costs incurred and recognised profits (less recognised losses)	4,08,692.31	4,08,687.9
Advances received for contracts in progress	13,662.54	27,306.76
Retention for contracts in progress	10,049.02	10,050.86
Gross amount due from customers for contract work as Assets	56,747.63	56,747.63
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

Textual information (33)

Disclosure of notes on construction contracts [Text Block]

Disclosures pursuant to Accounting Standard Ind AS-11:

Particulars	As At 31st Mar, 2023	As At 31st Mar, 2022
Contract Revenue recognised for the period	4.41	18.90
Aggregate amount of contract costs incurred and recognised profits (less recognised losses) as at end of financial year for all contracts in progress as at that date	4,08,692.31	4,08,687.90
Amount of Customers Advances outstanding for contracts in progress as at end of the financial year (Mobilisation and Material advances)	13,662.54	27,306.76
Amount of retentions including withheld amount due from customers for contracts in progress as at end of the financial year	10,049.02	10,050.86
Gross amount due to customers	-	-
Gross amount due from customers	56,747.63	56,747.63

Textual information (34)

Methods used to determine construction contract revenue recognised

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 “Construction Contracts” notified under the Companies (Indian Accounting standards) Rules, 2015.

Textual information (35)

Methods used to determine construction contract revenue recognised

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 “Construction Contracts” notified under the Companies (Indian Accounting standards) Rules, 2015.

[612600] Notes - Employee benefits

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (36)

Disclosure of employee benefits [Text Block]

Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised 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.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a)

Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)

Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan 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 calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

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.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

Textual information (37)

Disclosure of employee benefits [Text Block]

Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised 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.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a)

Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)

Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan 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 calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

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.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

[612800] Notes - Borrowing costs

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Whether any borrowing costs has been capitalised during the year	No	No

Textual information (38)**Disclosure of borrowing costs [Text Block]****Borrowing costs**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Textual information (39)**Disclosure of borrowing costs [Text Block]****Borrowing costs**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

[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]	KeyManagerialPersonnelsAndDirector_121	KeyManagerialPersonnelsAndDirector_122	KeyManagerialPersonnelsAndDirector_123	KeyM
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	
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	AMRIT PAL SINGH CHADHA	SANJAY GUPTA	CHARANBIR SINGH SETHI	GURJEI
Director identification number of key managerial personnel or director	00065139	00221247	00187032	0007053
Date of birth of key managerial personnel or director	08/01/1963	14/05/1959	20/09/1958	13/06/19
Designation of key managerial personnel or director	Whole Time Director	Whole Time Director	Managing Director	Whole T
Qualification of key managerial personnel or director	B Com	B.Tech Civil	B.com	CA
Shares held by key managerial personnel or director	[shares] 12,04,814	[shares] 5,27,959	[shares] 11,67,800	
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	
Perquisites key managerial personnel or director	0	0	0	
Profits in lieu of salary key managerial personnel or director	0	0	0	
Gross salary to key managerial personnel or director	0	0	0	
Sitting fees key managerial personnel or director	0	0	0	
Stock option key managerial personnel or director	0	0	0	
Sweat equity key managerial personnel or director	0	0	0	
Commission as percentage of profit key managerial personnel or director	0	0	0	
Other commission key managerial personnel or director	0	0	0	
Other compensation key managerial personnel or director	0	0	0	
Total key managerial personnel or director remuneration	0	0	0	
Ceiling as per act key managerial personnel or director remuneration	0	0	0	

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

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

Key managerial personnels and directors [Axis]	KeyManagerialPersonnelsAndDirector_125
	01/04/2022 to 31/03/2023
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	RAJBIR SINGH
Director identification number of key managerial personnel or director	00186632
Date of birth of key managerial personnel or director	20/09/1956
Designation of key managerial personnel or director	Whole Time Director
Qualification of key managerial personnel or director	B.A
Shares held by key managerial personnel or director	[shares] 13,67,208
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0
Ceiling as per act key managerial personnel or director remuneration	0

[612200] Notes - Leases

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Reinsurance assets at end of period	0	0

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	MiscellaneousOtherOperatingRevenue_59
	01/04/2021 to 31/03/2022
Disclosure of other operating revenues [Abstract]	
Other operating revenues [Abstract]	
Miscellaneous other operating revenues	0
Miscellaneous other operating revenues [Abstract]	
Miscellaneous other operating revenues [LineItems]	
Description of miscellaneous other operating revenues	Income from hire of Plant and Equipments
Miscellaneous other operating revenues	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	4.41	18.9
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	4.41	18.9
Total revenue from operations	4.41	18.9
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
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]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	76.02	622.69
Total interest income on non-current investments	76.02	622.69
Total interest income	76.02	622.69
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current equity securities	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Net gain/loss on sale of non-current investments	0	0
Total net gain/loss on sale of investments	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	23.47	86.03
Total net gain/loss on foreign currency fluctuations treated as other income	23.47	86.03
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0	0
Gain on disposal of intangible Assets	0	0
Excess provisions written back	0	117.89
Miscellaneous other non-operating income	(A) 456.12	(B) 318.84
Total other non-operating income	479.59	522.76
Income from pipeline transportation	0	0
Total other income	555.61	1,145.45
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, others	0	0
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Interest expense current loans, others	0	0

Total interest expense current loans	0	0
Interest expense borrowings	0	0
Total interest expense	0	0
Other borrowing costs	(C) 1,763.15	0
Net gain/loss on foreign currency transactions and translations treated as finance costs	201.99	0
Total finance costs	1,965.14	0
Employee benefit expense [Abstract]		
Salaries and wages	69	231.88
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 others	43.4	8
Total contribution to provident and other funds	43.4	8
Staff welfare expense	3.05	4.51
Total employee benefit expense	115.45	244.39
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	85.86	144.68
Amortisation expense	0.75	0.75
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	86.61	145.43
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	333.35	4.16
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	5.25	0.13
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0	17.64
Total rates and taxes excluding taxes on income	0	17.64
Electricity expenses	(D) 12.33	(E) 25.88
Telephone postage	0.03	0.1
Travelling conveyance	16.22	2.32
Legal professional charges	373.8	310.64
Safety security expenses	30.02	48.5
Directors sitting fees	0	0
Donations subscriptions	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4	5
Payment for reimbursement of expenses	0.22	0.32
Total payments to auditor	4.22	5.32
CSR expenditure	0	0
Miscellaneous expenses	(F) 947.69	163.77
Total other expenses	1,722.91	578.46
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	0	0
MAT credit recognised during year	0	0
Total current tax	0	0

Footnotes

(A) Profit from Joint Venture- Rs. 42734000 Miscellaneous Income- Rs. 2878000

(B) Profit from Joint Venture- Rs. 31815000 Miscellaneous Income- Rs. 69000

(C) Bank Guarantee Commission

(D) Water & Electricity Expenses

(E) Water & Electricity Expenses

(F) Loss From Joint Ventures- Rs. 45055000 Miscellaneous Expenses- Rs. 3225000 Liquidation Expenses- Rs. 32804000 Provision for Expected Credit Loss- Rs. 13685000

[613200] Notes - Cash flow statement

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

	31/03/2023	31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	155.15	1,916.76	91.93
Cash and cash equivalents	155.15	1,916.76	91.93

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	0
Total exceptional items	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	4.41	18.9
Export revenue services	0	0
Total revenue from sale of services	4.41	18.9
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties	899.91	318.15
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]	Textual information (40) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (40)

Disclosure of entity's operating segments [Text Block]

Segment Reporting

The company is engaged in execution of work in different countries. Primary segment reporting is performed based on geographical location of operations.

From 1st April, 2022 to 7th October, 2022

Segment Result

Segment	Indian Operations upto 07.10.2022	Foreign Operations upto 07.10.2022	Total upto 07.10.2022
Revenue			
Sales & Services	-	-	-
Other Incomes	92.30	-	92.30
Total revenue	92.30	-	92.30
Segment Expenditure	3,194.63	201.99	3,396.62
Segment Result	(3,102.33)	(201.99)	(3,304.32)
Profit Before Taxation	(3,102.33)	(201.99)	(3,304.32)
- Current Tax	-	-	-
- Deferred Tax	-	-	-
Profit After Taxation	(3,102.33)	(201.99)	(3,304.32)

Other Segment Information

--	--	--	--

Segment Assets	Indian Operations as at 07.10.2022	Foreign Operations as at 07.10.2022	Total as at 07.10.2022
- Fixed Assets	2,080.49	1,612.48	3,692.97
- Non-current Trade Receivable (Claims)	1,480.33	-	1,480.33
- Other Non-current Financial Assets (Fixed Deposits due after 12 months)	34.89	-	34.89
- Current Tax Asset	911.39	-	911.39
- Other Non-current Assets (Claims Inventory)	6,895.08	-	6,895.08
- Inventory	29.14	-	29.14
- Trade Receivable	6,016.65	6,237.20	12,253.85
- Cash & Cash Equivalents	827.27	1.08	828.35
- Other Bank Balances (Fixed Deposits due within 12 months)	343.08	-	343.08
- Loans (to Related Parties)	260.09	-	260.09
- Other Current Assets	9,009.84	2,047.55	11,057.39
Unallocable Assets (Investments)	1,904.24	-	1,904.24
Total	29,792.49	9,898.31	39,690.80
Segment Liabilities			
- Trade Payable	21,244.40	9,256.15	30,500.55
- Other Current Financial Liabilities (Advance from			

Employers)	13,514.55	1,918.53	15,433.08
- Other Current Liabilities	5,187.09	1,201.86	6,388.95
- Provision for Employees Benefits	537.79	-	537.79
- Unallocable Liabilities (Other Equity, Borrowings, Inter-branch Balances)	(10,691.34)	(2,478.23)	(13,169.57)
Total	29,792.49	9,898.31	39,690.80

From 8th October, 2022 to 31st March, 2023

Segment Result

Segment	Indian Operations from 08.10.2022 to 31.03.2023	Foreign Operations from 08.10.2022 to 31.03.2023	Total from 08.10.2022 to 31.03.2023
Revenue			
Sales & Services	4.41	-	4.41
Other Incomes	439.84	23.47	463.31
Total revenue	444.25	23.47	467.72
Segment Expenditure	431.58	61.91	493.49
Segment Result	12.67	(38.44)	(25.77)
Profit Before Taxation	12.67	(38.44)	(25.77)
- Current Tax	-	-	-
- Deferred Tax	-	-	-
Profit After Taxation	12.67	(38.44)	(25.77)

Other Segment Information

Segment Assets	Indian Operations as at 31.03.2023	Foreign Operations as at 31.03.2023	Total as at 31.03.2023
- Fixed Assets	2,051.89	1,612.48	3,664.37
- Non-current Trade Receivable (Claims)	1,480.33	-	1,480.33
- Other Non-current Financial Assets (Fixed Deposits due after 12 months)	27.53	-	27.53
- Current Tax Asset	913.58	-	913.58
- Other Non-current Assets (Claims Inventory)	6,895.08	-	6,895.08
- Inventory	29.14	-	29.14
- Trade Receivable	5,946.82	6,129.02	12,075.84
- Cash & Cash Equivalents	154.07	1.08	155.15
- Other Bank Balances (Fixed Deposits due within 12 months)	586.47	-	586.47
- Loans (to Related Parties)	235.14	-	235.14
- Other Current Assets	9,453.33	2,032.90	11,486.23
- Unallocable Assets (Investments)	1,904.25	-	1,904.25
Total	29,677.63	9,775.48	39,453.11
Segment Liabilities			

- Trade Payable	21,145.21	9,187.31	30,332.52
- Other Current Financial Liabilities (Advance from Employers)	13,514.57	1,911.12	15,425.69
- Other Current Liabilities	5,171.59	1,193.72	6,365.31
- Provision for Employees Benefits	524.92	-	524.92
- Unallocable Liabilities (Other Equity, Borrowings, Inter-branch Balances)	(10,678.66)	(2,516.67)	(13,195.33)
Total	29,677.63	9,775.48	39,453.11

[610700] Notes - Business combinations

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies		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]	Subsidiaries [Member]			
	SubsidiariesMember_RelatedParty_61	SubsidiariesMember_RelatedParty_62	SubsidiariesMember_RelatedParty_70	SubsidiariesMember_I
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C (Oman) LLC	C&C Maynmar Road Constructions Co Ltd	C&C Tolls Ltd	C&C Towers Ltd
Country of incorporation or residence of related party	OMAN	MYANMAR	INDIA	INDIA
CIN of related party			U45400HR2011PLC043758	U45206HR2009PLC0385
Description of nature of transactions with related party	other amount recoverable from related parties, Trade Payable, other liabilities of related parties	Trade payable, Retention money payable	Trade Payable	Trade Payable
Description of nature of related party relationship	subsidiary company	subsidiary company	subsidiary company	subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Other related party transactions expense	685.58			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7,067.37	146.76	103.27	
Amounts receivable related party transactions	594.72			

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	SubsidiariesMember_RelatedParty_92	SubsidiariesMember_RelatedParty_93	SubsidiariesMember_RelatedParty_101	SubsidiariesMember
Related party [Axis]	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C (Oman) LLC	C&C Maynmar Road Constructions Co Ltd	C&C Tolls Ltd	C&C Towers Ltd
Country of incorporation or residence of related party	OMAN	MYANMAR	INDIA	INDIA
CIN of related party			U45400HR2011PLC043758	U45206HR2009PLC038
Description of nature of transactions with related party	other amount recoverable from related parties, Trade Payable, other liabilities of related parties	Trade payable, Retention money payable	Trade Payable	Trade Payable
Description of nature of related party relationship	subsidiary company	subsidiary company	subsidiary company	subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Other related party transactions expense	633.34			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	6,528.91	159.52	103.27	
Amounts receivable related party transactions	549.41			

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_64	AssociatesMember_RelatedParty_65	AssociatesMember_RelatedParty_66	AssociatesMember_RelatedParty_67
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Case Cold Roll Forming Ltd	C & C Corporate Services Ltd.	Sj leasing investment	Frontline Innovation Pvt. Ltd.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AABCS2708M	
CIN of related party	U74899DL2000PLC103752	U74920DL2008PLC174405		U45100DL1995PTC067384
Description of nature of transactions with related party	Trade Payable	other amount recoverable from related parties	other liabilities of related parties	Trade Payable
Description of nature of related party relationship	associate company	associate company	associate company	associate company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Other related party transactions expense			90.09	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	4,052.86			
Amounts receivable related party transactions		185.51		

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_79	AssociatesMember_RelatedParty_80	AssociatesMember_RelatedParty_81	AssociatesMember_RelatedParty_82
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mokama-Munger Highway Ltd	North-Bihar Highway Ltd	CASE COMPONENTS INDUSTRIES PRIVATE LIMITED	FIDERE FACI MANAGEMENT PRIVATE L
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45200TG2010PLC068804	U45203HR2010PLC040958	U27130DL1997PTC089987	U74140DL2010PTC205766
Description of nature of transactions with related party	Advance recovered	Advance recoverable, Trade receivables	Trade Payable	Trade Payable
Description of nature of related party relationship	associate company	associate company	associate company	associate company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Settlement of liabilities by entity on behalf of related party, related party transactions	24.96			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			188.93	
Amounts receivable related party transactions		2,673.97		

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_89	AssociatesMember_RelatedParty_95	AssociatesMember_RelatedParty_96	AssociatesMember_RelatedParty_97
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BAGS REGISTRY SERVICES PRIVATE LIMITED	Case Cold Roll Forming Ltd	C & C Corporate Services Ltd.	Sj leasing investment
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party				AABCS2708M
CIN of related party	U74899DL1994PTC060117	U74899DL2000PLC103752	U74920DL2008PLC174405	
Description of nature of transactions with related party	other liabilities of related parties	Trade Payable	other amount recoverable from related parties	other liabilities of related parties
Description of nature of related party relationship	associate company	associate company	associate company	associate company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Other related party transactions expense	23.34			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		4,052.86		
Amounts receivable related party transactions			185.51	

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Associates [Member]			
	AssociatesMember_RelatedParty_109	AssociatesMember_RelatedParty_110	AssociatesMember_RelatedParty_111	AssociatesMember_RelatedParty_112
Related party [Axis]	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Frontline Innovation Pvt. Ltd.	Mokama-Munger Highway Ltd	North-Bihar Highway Ltd	CASE COMPONENTS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45100DL1995PTC067384	U45200TG2010PLC068804	U45203HR2010PLC040958	U27130DL1997PTC089987
Description of nature of transactions with related party	Trade Payable	Advance recoverable	Advance recoverable, Trade receivables	Trade Payable
Description of nature of related party relationship	associate company	associate company	associate company	associate company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.32			
Amounts receivable related party transactions		24.96	2,673.97	

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Associates [Member]		Joint ventures where ent
Related party [Axis]	AssociatesMember_RelatedParty_118	AssociatesMember_RelatedParty_120	JointVenturesWhereEntityIsVenturerMember_RelatedParty_63
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	FIDERE FACILITIES MANAGEMENT PRIVATE LIMITED	BAGS REGISTRY SERVICES PRIVATE LIMITED	BSC-C&C JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party			AADFB8115G
CIN of related party	U74140DL2010PTC205766	U74899DL1994PTC060117	
Description of nature of transactions with related party	Trade Payable	other liabilities of related parties	Loss from joint venture, balance with joint ventures after provision
Description of nature of related party relationship	associate company	associate company	joint venture
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	0
Other related party transactions expense		23.34	449.08
Other related party transactions income			
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0.22		
Amounts receivable related party transactions			7,382.73

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Joint ventures where entity is venture		
Related party [Axis]	Joint Ventures Where Entity Is Venturer/Member/Related Party_76	Joint Ventures Where Entity Is Venturer/Member/Related Party_84	Joint Ventures Where Entity Is Venture
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	EPI-C&C JV	BLPL-C&C JV	C & C ICI M
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AADFB8115E		
Description of nature of transactions with related party	Trade receivables, Retention Money Receivable, Mobilisation Advances received from Employers, other liabilities of related parties	Profit from joint venture, balance with joint ventures after provision	balance with
Description of nature of related party relationship	joint venture	joint venture	joint venture
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense	19.4		
Other related party transactions income		19.73	
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions			
Amounts receivable related party transactions	10,028.86	353.38	

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Joint ventures where entity is ventur		
Related party [Axis]	Joint Ventures Where Entity Is Venturer/Member _RelatedParty_ 90	Joint Ventures Where Entity Is Venturer/Member _RelatedParty_ 94	Joint Ventu
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	C & C ICI MEP SERVICES JV, MOHALLI	BSC-C&C JV	C&C-ESM J
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		AADFB8115G	AAAAB1452
Description of nature of transactions with related party	Profit from joint venture	Profit from joint venture, balance with joint ventures after provision	Profit from jc
Description of nature of related party relationship	joint venture	joint venture	joint venture
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense			
Other related party transactions income	378.48	49.13	
Outstanding balances for related party transactions [Abstract]			
Amounts receivable related party transactions		3,389.33	

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		
Related party [Axis]	Joint Ventures Where Entity Is Venturer Member Related Party_115	Joint Ventures Where Entity Is Venturer Member Related Party_116	Joint Ven
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	BLPL-C&C JV	C & C ICI MEP JV	ICI & C &
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party			
Description of nature of transactions with related party	Profit from joint venture, balance with joint ventures after provision	balance with joint ventures after provision	Mobilisati
Description of nature of related party relationship	joint venture	joint venture	joint ventu
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense			
Other related party transactions income	214.09		
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions		774.64	
Amounts receivable related party transactions	353.38		

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_67	_OtherRelatedPartiesMember_RelatedParty_68	_OtherRelatedPartiesMember_RelatedParty_69
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	R M agarwal	kanwal monga	joganand gangully
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAFPA0415J	AFOPM9811N	
Description of nature of transactions with related party	other liabilities of related parties	other liabilities of related parties	other liabilities of related parties
Description of nature of related party relationship	Ex director	Ex Independent Director	Ex Independent Director
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	0
Other related party transactions expense	60.19	2.9	3.42

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_72	_OtherRelatedPartiesMember_RelatedParty_73	_OtherRelatedPartiesMember_RelatedParty_75
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Niram Chande Ji	Deepak das gupta	Anand Bordia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		ABDPG4178P	
Description of nature of transactions with related party	other liabilities of related parties	other liabilities of related parties	other liabilities of related parties
Description of nature of related party relationship	Ex Independent Director	Ex Independent Director	Ex Independent Director
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	0
Other related party transactions expense	4.32	19.08	20.34

Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	OtherRelatedPartiesMember_RelatedParty_83	OtherRelatedPartiesMember_RelatedParty_88	OtherRelatedPartiesMember_RelatedParty_9
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	SGSR INFRA PRIVATE LIMITED	CC logistics	tarlochan singh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		AAKFC5852C	AAAPS1170P
CIN of related party	U45309DL2017PTC320379		
Description of nature of transactions with related party	Trade receivables, other liabilities of related parties	Trade Payable	other liabilities of related parties
Description of nature of related party relationship	other related party	other related party	Ex Independent Director
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	0
Other related party transactions expense	1		8.0
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions		10.27	
Amounts receivable related party transactions	38.23		

Disclosure of transactions between related parties [Table]

..(14)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_99	_OtherRelatedPartiesMember_RelatedParty_100	_OtherRelatedPartiesMember_RelatedParty_1
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	kanwal monga	joganand gangully	harbansh singh kanwar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AFOPM9811N		AEAPK2755G
Description of nature of transactions with related party	other liabilities of related parties	other liabilities of related parties	other liabilities of related parties
Description of nature of related party relationship	Ex Independent Director	Ex Independent Director	Ex Independent Director
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense	2.9	3.42	

Disclosure of transactions between related parties [Table]

..(15)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	OtherRelatedPartiesMember_RelatedParty_104	OtherRelatedPartiesMember_RelatedParty_106	OtherRelatedPartiesMember_RelatedParty_107
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Deepak das gupta	Anand Bordia	Charanbir singh sethi huf
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	ABDPG4178P		AASPS9437K
CIN of related party			
Description of nature of transactions with related party	other liabilities of related parties	other liabilities of related parties	other liabilities of related parties
Description of nature of related party relationship	Ex Independent Director	Ex Independent Director	relatives of KMP
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense	19.08	20.34	1
Outstanding balances for related party transactions [Abstract]			
Amounts receivable related party transactions			

Disclosure of transactions between related parties [Table]

..(16)

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

Categories of related parties [Axis]	Other related parties [Member]
Related party [Axis]	OtherRelatedPartiesMember_RelatedParty_119
	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	CC logistics
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AAKFC5852C
Description of nature of transactions with related party	Trade Payable
Description of nature of related party relationship	other related party
Related party transactions [Abstract]	
Purchases of goods related party transactions	0
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	10.27

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

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

..(1)

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

Classes of other provisions [Axis]	Other provisions [Member]	
	31/03/2023	31/03/2022
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Other provisions at end of period	0	0

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Contingent liability arising from post-employment benefit obligations [Member]		Other contingent liabilities [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Demands raised by EPF Department towards damage charges u/s 14B	Demands raised by EPF Department towards damage charges u/s 14B	Textual information (41) [See below]	Textual information (42) [See below]
Explanation of estimated financial effect of contingent liabilities	Textual information (43) [See below]	Textual information (44) [See below]	Textual information (45) [See below]	Textual information (46) [See below]
Estimated financial effect of contingent liabilities	141.35	141.35	79,994.67	79,994.67

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other guarantees given [Member]		Contingent liability on disputed sales tax [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Outstanding bank guarantees	Outstanding bank guarantees	Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs)	Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs)
Explanation of estimated financial effect of contingent liabilities	As on date total value of live Bank Guarantee is Rs. 9,892.55 Lakhs	As on date total value of live Bank Guarantee is Rs. 9,892.55 Lakhs	Textual information (47) [See below]	Textual information (48) [See below]
Estimated financial effect of contingent liabilities	9,892.55	9,892.55	1,399.09	1,399.09

Disclosure of contingent liabilities [Table]

..(3)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed service tax demands [Member]		Contingent liability on other disputed tax liabilities [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Demand raised by Service-tax Departments	Demand raised by Service-tax Departments	Tax Liabilities	Tax Liabilities
Explanation of estimated financial effect of contingent liabilities	Textual information (49) [See below]	Textual information (50) [See below]	Textual information (51) [See below]	Textual information (52) [See below]
Estimated financial effect of contingent liabilities	886.7	886.7	18,446.93	18,446.93

Disclosure of contingent liabilities [Table]

..(4)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts
Explanation of estimated financial effect of contingent liabilities	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts
Estimated financial effect of contingent liabilities	49,369.4	49,369.4

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (53) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (54) [See below]	
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Claims against the Company not acknowledged as debts	Claims against the Company not acknowledged as debts

Textual information (41)

Description of nature of obligation, contingent liabilities

Tax Liabilities, Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs), Demand raised by Service-tax Departments, Outstanding bank guarantees, Claims against the Company not acknowledged as debts

Textual information (42)

Description of nature of obligation, contingent liabilities

Tax Liabilities, Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs), Demand raised by Service-tax Departments, Outstanding bank guarantees, Claims against the Company not acknowledged as debts

Textual information (43)

Explanation of estimated financial effect of contingent liabilities

The company had received order of the Regional Provident Fund Commissioner in the matter of levy of damages pertaining to the earlier years U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹53.01 Lakhs for the financial years 2013-2016 and ₹43.21 Lakhs for the financial years 2014-2017. The company has filed an appeal U/s 7-I of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with Employees' Provident Fund Appellate Tribunal, Delhi regarding the damages amounting to ₹96.22 Lakhs and the matter is presently sub-judice.

Textual information (44)

Explanation of estimated financial effect of contingent liabilities

The company had received order of the Regional Provident Fund Commissioner in the matter of levy of damages pertaining to the earlier years U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹53.01 Lakhs for the financial years 2013-2016 and ₹43.21 Lakhs for the financial years 2014-2017. The company has filed an appeal U/s 7-I of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with Employees' Provident Fund Appellate Tribunal, Delhi regarding the damages amounting to ₹96.22 Lakhs and the matter is presently sub-judice.

Textual information (45)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., As on date total value of live Bank Guarantee is Rs. 9,892.55 Lakhs, Claims against the Company not acknowledged as debts

Textual information (46)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation., As on date total value of live Bank Guarantee is Rs. 9,892.55 Lakhs, Claims against the Company not acknowledged as debts

Textual information (47)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

Textual information (48)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

Textual information (49)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

Textual information (50)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

Textual information (51)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

Textual information (52)

Explanation of estimated financial effect of contingent liabilities

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

Textual information (53)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Textual information (54)

Disclosure of contingent liabilities [Text Block]

Contingent liabilities not provided for:

Particulars	
As At 31st March, 2023 (Rs. in Lacs)	
As At 31st March, 2022 (Rs. in Lacs)	
Claims against the Company not acknowledged as debts.	
	49,369.40
	49,369.40
Tax Liabilities	
	18,446.93
	18,446.93
Demands raised by EPF Department towards damage charges u/s 14B	
	141.35
	141.35
Demand raised by Sales-tax Departments (Amount Deposited ₹45.13 Lacs & BG given ₹22.92 Lacs)	
	1,399.09
	1,399.09
Demand raised by Service-tax Departments	
	886.70
	886.70
Outstanding bank guarantees	
	9,892.55
	9,892.55
Total	
	80,136.02
	80,136.02

The company has received a Show Cause Notice U/s 279 (1) of the IT Act 1961 for initiation of prosecution proceedings U/s 276 (B) of the IT Act 1961 for failure to deposit the deducted Tax at Source within due date in Central Government Account for financial year 2013-14, 2014-15, 2015-16 & 2016-17. The Resolution Professional has communicated to the IT department about the ongoing CIRP and requested the IT department to withdraw the aforesaid notice and not to proceed with any further actions against the company in this regard.

The company had received order of the Regional Provident Fund Commissioner in the matter of levy of damages pertaining to the earlier years U/s 14 B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹53.01 Lakhs for the financial years 2013-2016 and ₹43.21 Lakhs for the financial years 2014-2017. The company has filed an appeal U/s 7-I of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 with Employees Provident Fund Appellate Tribunal, Delhi regarding the damages amounting to ₹96.22 Lakhs and the matter is presently sub judice.

As on date total value of live Bank Guarantee is Rs. 9,892.55 Lakhs.

Tax liability has been raised consequent to assessment of Income-tax, Service-tax, Sales-Tax etc. cases. Against these demand, the company has filed appeals to higher authorities. The company is contesting the demand and the Management including tax advisors believe that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the company's financial position and results of operation.

[700200] Notes - Corporate social responsibility

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

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

[610500] Notes - Events after reporting period

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0

[613000] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]	Textual information (55) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -13.09	[INR/shares] 0.77
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -13.09	[INR/shares] 0.77
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.09	[INR/shares] 0.77
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -13.09	[INR/shares] 0.77
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-3,330.09	196.07
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	-3,330.09	196.07
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-3,330.09	196.07
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-3,330.09	196.07
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,54,45,265	[shares] 2,54,45,265

Textual information (55)

Disclosure of earnings per share [Text Block]

Computation of Earnings per Share (EPS)

Particulars
Total-FY
2022-23
As At 31st Mar, 2022
(a) Basic EPS
Profit/ (Loss) after tax including Deferred Tax as per Accounts
(3,330.09)
196.07
Profit/ (Loss) attributable to equity shares
(3,330.09)
196.07
Weighted Average No. of Equity Shares
2,54,45,265
2,54,45,265
Face Value of Equity Shares
10.00
10.00
Basic EPS
(13.09)
0.77
(b) Diluted EPS
Profit/ (Loss) after tax as per Accounts
(3,330.09)
196.07

Profit/ (Loss) attributable to potential equity shares

(3,330.09)

196.07

Weighted Average No. of Equity Shares

2,54,45,265

2,54,45,265

Weighted Average No. of outstanding shares for diluted EPS

2,54,45,265

2,54,45,265

Face Value of Equity Shares

10.00

10.00

Diluted EPS

(13.09)

0.77

[610900] Notes - First time adoption

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No