

**C & C CONSTRUCTIONS LIMITED**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 DL 110048 IN	
Type of industry	Commercial and Industrial	
Registration date	16/07/1996	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	Yes	
Date of board meeting when final accounts were approved	29/06/2023	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
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)	74, HEMKUNT COLONY NEW DELHI DL 110048 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Delhi	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Delhi	
Pin code of place of maintenance of computer servers (storing accounting data)	110048	
Name of district of place of maintenance of computer servers (storing accounting data)	Delhi	
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	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	PrincipalProductOrPrincipalService_2
	<b>01/04/2019 to 31/03/2020</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9953
Description of product or service category	Construction
Turnover of product or service category	154,15,88,504
Description of product or service	Construction
Turnover of highest contributing product or service	154,15,88,504

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

..(1)

Unless otherwise specified, all monetary values are in INR

Stock exchange [Axis]	StockExchange_1
	<b>01/04/2019 to 31/03/2020</b>
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
Date of listing on exchange	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 INR

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	AuditorsQualificationsReservationsAdverseRemarksInAuditorsReport_124
	<b>01/04/2019 to 31/03/2020</b>
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	Textual information (2) [See below]

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2019 to 31/03/2020</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways
Description of main product/service	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways
NIC code of product/service	42101
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	As per Notes
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Notes
Disclosures relating to amount recommended to be paid as dividend	As per Notes
Details regarding energy conservation	As per Notes
Details regarding technology absorption	As per Notes
Details regarding foreign exchange earnings and outgo	As per Notes
Disclosures in director's responsibility statement	As per Notes
Details of material changes and commitment occurred during period affecting financial position of company	As per Notes
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Notes
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Notes
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 Notes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Notes
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	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 Notes
Reappointment of independent directors as per section 149(10) [TextBlock]	As per Notes
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Notes
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 Notes
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Notes
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 Notes
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As per Notes
Disclosure of financial summary or highlights [TextBlock]	As per Notes
Disclosure of change in nature of business [TextBlock]	As per Notes
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Notes
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per Notes
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Notes
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Notes
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 Notes

Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per Notes
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per Notes
Number of meetings of board	[pure] 0

## Textual information (1)

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

(i) During the year the Company has incurred a Net Loss of ₹23.69 Crores resulting into accumulated losses of ₹2,606.49 Crores and its Net worth as at March 31, 2020 has been eroded. The Company has obligations towards fund based borrowings aggregating to ₹1,909.79 Crores and non-fund based exposure aggregating to ₹102.46 Crores, 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) 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. (iv) Similarly, few 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. (v) Actuarial valuation, as required by IND AS-19, of Retirement Benefit has not been made. Gratuity & Leave Encashment have been estimated by the management on its own calculations and total amount outstanding as at the year-end of Rs.4.96 Crores also include the claims filed by employees and accounted for in the books of accounts for the year ended 31.03.2019. Hence, actual liability cannot be quantified. (vi) The company had adopted IND AS 115 "Revenue from Contracts with Customers" w.e.f. 01.04.2018. All the projects have been closed during the year under consideration and impact of IND AS 115 has not been calculated by the company. The company has not given disclosures as required by Ind AS 115 with regard to Revenue - a) Disaggregation of revenue, b) Unsatisfied performance obligations, c) Contract Balances, d) Reconciliation items between revenue from contracts with customers and revenue recognised with contract price, e) Cost to obtain or fulfill the contract. Impact of adoption of IND AS 115 has not been calculated. (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. 38 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) & (viii) of 'Basis for Disclaimer of Opinion', we are unable to assess the consequential impact on the standalone financial statements as at and for the year ended March 31st 2020. The matters stated above in para (vii) & (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

## Textual information (2)

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

This is to apprise you that C & C Constructions Limited ("Company") having CIN-L45201DL1996PLC080401 was undergoing Corporate Insolvency Resolution Process ("CIRP"), now in Liquidation in terms of the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC") read with the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Debtor), Regulations, 2016 and the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016. The Hon'ble National Company Law Tribunal ("NCLT"), Special Bench, New Delhi vide its order dated 14th February 2019 have directed for commencement of CIRP. Subsequently, the Hon'ble NCLT, Principal Bench vide its order dated 07th October 2022 have directed for liquidation of the Company. Vide the said order Mr. Navneet Kumar Gupta was appointed as a Liquidator (erstwhile IRP/RP) to liquidate the affairs of the Company. Further, as per sections 17 of IBC "the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional" (which includes Resolution professional)" and as per Section 34 of IBC "on the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator." Since the Company was undergoing CIRP since 14th February 2019 and is now under Liquidation since 07th October 2022, therefore, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Section 238 of the Insolvency and Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the Companies Act, 2013 which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been complied with. In view of the above, the date on which Mr. Navneet Kumar Gupta was appointed as Liquidator will be considered to be the date on which he is authorized to sign e-forms, documents required to be filed with the Regulator on behalf of the Company and the date on which Liquidator Mr. Navneet Kumar Gupta and the Auditor have signed the financials is considered as the date of the meeting for approval of accounts. With regard to not holding AGM we want to submit to your good office that the Liquidator (erstwhile IRP/RP) has made best efforts to prepare financial statements and submit the same in time but the same could not happen mainly due the following reasons which were beyond the control of the Liquidator (erstwhile IRP/RP):

- Non-Cooperation from the suspended directors of the Corporate Debtor
- Discovery of transactions objectionable under the Code and finding of the same
- Severe financial distress, leading to arrears of employee salary, 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
- Limited cooperation from the existing auditors due to non-payment of their past dues
- Complete lockdown by the Hon'ble Government of India due to spread of Novel COVID-19 on multiple occasions
- Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.
- SFIO investigation being carried on during the process for period prior to commencement of insolvency
- Due to all 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 compliance report has been obtained Due to not being able to finalise and sign the annual financial statements of the company, the Annual Report could not be finalised and the Annual General Meeting of the shareholders of the company could not be convened. We also want to submit that National Company Law Appellate Tribunal, New Delhi in the matter of Lalit Mishra & Ors. Vs. Sharon Bio Medicine Ltd. & Ors. held that shareholders right get suspended upon initiation of CIRP. We have taken the date of NCLT order i.e., 07th October 2022, as the date of authorisation to sign various MCA forms as Liquidator as per MCA General Circular No. 08/2020 dated 06th March 2020 and mentioned 'N.A.' in the Resolution no. We request your good office to take the above facts on record

## Textual information (3)

### Disclosure in board of directors report explanatory [Text Block]

02  
nd  
July 2023

To,

The Registrar of Companies,

NCT of Delhi & Haryana

4th Floor, IFCI Tower, 61,

Nehru Place, New Delhi 110019

Subject: Clarification letter and reason for not holding Annual General Meeting ( AGM )

This is to apprise you that

C & C Constructions Limited

( Company ) having CIN-L45201DL1996PLC080401 was undergoing Corporate Insolvency Resolution Process ( CIRP ), now in Liquidation in terms of the provisions of the Insolvency and Bankruptcy Code, 2016 ( IBC ) read with the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Debtor), Regulations, 2016 and the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016. The Hon ble National Company Law Tribunal ( NCLT ), Special Bench, New Delhi vide its order dated 14

th  
February 2019 have directed for commencement of CIRP. Subsequently, the Hon ble NCLT, Principal Bench vide its order dated 07  
th

October 2022 have directed for liquidation of the Company. Vide the said order Mr. Navneet Kumar Gupta was appointed as a Liquidator (erstwhile IRP/RP) to liquidate the affairs of the Company.

Further, as per sections 17 of IBC the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional) and as per Section 34 of IBC on the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Since the Company was undergoing CIRP since 14

th  
February 2019 and is now under Liquidation since 07  
th

October 2022, therefore, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards.

Section 238 of the Insolvency and Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the Companies Act, 2013 which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been complied with.

In view of the above, the date on which Mr. Navneet Kumar Gupta was appointed as Liquidator will be considered to be the date on which he is authorized to sign e-forms, documents required to be filed with the Regulator on behalf of the Company and the date on which Liquidator Mr. Navneet Kumar Gupta and the Auditor have signed the financials is considered as the date of the meeting for approval of accounts.

With regard to not holding AGM we want to submit to your good office that the Liquidator (erstwhile IRP/RP) has made best efforts to prepare financial statements and submit the same in time but the same could not happen mainly due the following reasons which were

beyond the control of the Liquidator (erstwhile IRP/RP):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, 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

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon ble Government of India due to spread of Novel COVID-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

Due to all 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 compliance report has been obtained

Due to not being able to finalise and sign the annual financial statements of the company, the Annual Report could not be finalised and the Annual General Meeting of the shareholders of the company could not be convened. We also want to submit that National Company Law Appellate Tribunal, New Delhi in the matter of

Lalit Mishra & Ors. Vs.  
Sharon Bio Medicine Ltd. & Ors.  
held that shareholders right get suspended upon initiation of CIRP.

We have taken the date of NCLT order i.e., 07

th  
October 2022, as the date of authorisation to sign various MCA forms as Liquidator as per MCA General Circular No. 08/2020 dated 06  
th  
March 2020 and mentioned N.A. in the Resolution no.

We request your good office to take the above facts on record.

For

C & C Constructions Limited

Navneet Kumar Gupta

Liquidator of C & C Constructions Limited

Registration Number: IBBI/IPA-001/IP-P00001/2016-2017/10009

AFA Validity till: 24/01/2024

Registered Address: Unit No. 2, Block D1, Golf Link DDA, Sector 23B,

Pocket 8, Dwarka, New Delhi -110077

Process email address:

liquidationofcnc@minervaresolutions.com



**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Auditor's disclaimer remark [Member]	Clause not applicable [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]				
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]				
Disclosure in auditors report relating to fixed assets	Textual information (4) [See below]			
Disclosure relating to quantitative details of fixed assets	The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets			
Disclosure relating to physical verification and material discrepancies of fixed assets			Textual information (5) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (6) [See below]			
Disclosure in auditors report relating to inventories			Textual information (7) [See below]	
Disclosure in auditors report relating to loans	iii. The company has granted loan to the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act			
Disclosure about loans granted to parties covered under section 189 of companies act	iii. The company has granted loan to the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act			
Disclosure relating to terms and conditions of loans granted	a) The terms and conditions of the grant of such loans are not prejudicial to the company's interest			
Disclosure regarding receipt of loans granted	b) No Schedule of repayment of principal has been stipulated and also there is no stipulation with regards to interest			
Disclosure regarding terms of recovery of loans granted	c) No Schedule of repayment of principal and payment of interest has been stipulated and therefore there is no overdue amount			
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (8) [See below]			

Disclosure in auditors report relating to deposits accepted	Textual information (9) [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]			We were explained that the Statutory Dues during the CIRP period were not deposited regularly primarily due to cash crunch in the company	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]			Textual information (10) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]			As per Audit Report	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (11) [See below]		
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (12) [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 (13) [See below]			
Disclosure in auditors report relating to managerial remuneration	xi. The company has not paid any managerial remuneration for the year under consideration			
Disclosure in auditors report relating to Nidhi Company				xii. The company is not a Nidhi Company, hence, this clause is not applicable
Disclosure in auditors report relating to transactions with related parties	Textual information (14) [See below]			
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review			
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				xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditor_123
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Bedi Saxena & Co
Name of auditor signing report	Pratima Kumari
Firms registration number of audit firm	000776C
Membership number of auditor	519109
Address of auditors	7/14 THE MALL, (OPP.NANARAO PARK), KANPUR, U T T A R PRADESH, INDIA, 208001
Permanent account number of auditor or auditor's firm	AADFB7200Q
SRN of form ADT-1	G54045117
Date of signing audit report by auditors	29/06/2023
Date of signing of balance sheet by auditors	29/06/2023

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
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 (4)****Disclosure in auditors report relating to fixed assets**

The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. b) All the assets were physically verified by Independent Valuers appointed by Resolution Professional. 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, we 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. 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 the immovable properties are held in the name of the Company

**Textual information (5)****Disclosure relating to physical verification and material discrepancies of fixed assets**

All the assets were physically verified by Independent Valuers appointed by Resolution Professional. 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, we 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.

**Textual information (6)****Disclosure relating to title deeds of immovable properties**

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 the immovable properties are held in the name of the Company

## Textual information (7)

### **Disclosure in auditors report relating to inventories**

ii. As explained to us, the inventory was physically verified by Independent Valuers appointed by Resolution Professional. Discrepancies noticed on such verification were duly provided for in the books of accounts for the year ended 31.03.2019 and was explained as above in para (ii) of “Basis for Disclaimer of Opinion” of our report for the year ended 31.03.2019

## Textual information (8)

### **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. For investments made, advances given or guarantees provided exceeding the limits laid down in Section 186 of the Act, directors had prior permission by way of special resolution passed at a General Meeting

## Textual information (9)

### **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 (10)

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

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.

## Textual information (11)

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

viii. 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. 16.2 of the Standalone Financial Statement for the year under consideration

## Textual information (12)

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

ix. The company has not raised moneys by way of initial public offer or further public offer (including debt instrument). However the moneys were raised by way of term loans which were applied for the purposes for which those were raised

## Textual information (13)

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

x. Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees or retainers has been noticed or reported during the course of our audit, that causes the financial statements to be materially misstated

## Textual information (14)

### **Disclosure in auditors report relating to transactions with related parties**

xiii. Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013, wherever, applicable, and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards

## 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 year ended 31.03.2020

Corporate insolvency Resolution Process ( CIRP )

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

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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 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 31 March 2020, 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 year 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, except as detailed in para (iv) of Basis for Disclaimer of Opinion, of the state of affairs of the Company as at 31 March 2020, and its loss (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

#### Basis for Disclaimer of Opinion

(i) During the year the Company has incurred a Net Loss of ₹23.69 Crores resulting into accumulated losses of ₹2,606.49 Crores and its Net worth as at March 31, 2020 has been eroded. The Company has obligations towards fund based borrowings aggregating to ₹1,909.79 Crores and non-fund based exposure aggregating to ₹102.46 Crores, 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) 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.

(iv) Similarly, few 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.

(v) Actuarial valuation, as required by IND AS-19, of Retirement Benefit has not been made. Gratuity & Leave Encashment have been estimated by the management on its own calculations and total amount outstanding as at the year-end of Rs.4.96 Crores also include the claims filed by employees and accounted for in the books of accounts for the year ended 31.03.2019. Hence, actual liability cannot be quantified.

(vi) The company had adopted IND AS 115 Revenue from Contracts with Customers w.e.f. 01.04.2018. All the projects have been closed during the year under consideration and impact of IND AS 115 has not been calculated by the company. The company has not given

disclosures as required by Ind AS 115 with regard to Revenue - a) Disaggregation of revenue, b) Unsatisfied performance obligations, c) Contract Balances, d) Reconciliation items between revenue from contracts with customers and revenue recognised with contract price, e) Cost to obtain or fulfill the contract. Impact of adoption of IND AS 115 has not been calculated.

(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. 38 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) & (viii) of Basis for Disclaimer of Opinion, we are unable to assess the consequential impact on the standalone financial statements as at and for the year ended March 31

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2020. The matters stated above in para (vii) & (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 ₹2,606.49 Crores resulting into erosion of its net-worth. The Company is undergoing the CIRP process and also NCLT has ordered for liquidation of the company. Per Advice of SCC (stakeholders consultation committee), the liquidator has been 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 35.1 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 35.2 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 ₹9.62 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.

c.

Note under Revenue from Contracts with Customers (22), where the management has stated that the all the projects have been closed and 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.

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. No.	Key Audit Matter	How our audit addressed the key audit matter
		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
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)	



		<p>non-current assets, Current Trade Receivables, current loans &amp; other current assets;</p> <p>Discussed extensively with the management regarding impairment indicators and evaluated the design and testing operating effectiveness of controls;</p> <p>Assessed the reasonability of judgements exercised and estimates made by management in recognition of these receivables and validating them with corroborating evidence;</p> <p>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.</p> <p>Assessed that the disclosures made by the management are in accordance with applicable accounting standards.</p>
<p>The Company, as at 31 March 2020, had non-current trade receivables, current trade Receivables, other non-current assets, current loans &amp; other current assets amounting to ₹14.80 Crores, ₹143.02 Crores, ₹68.95 Crores, ₹2.60 Crores and ₹109.41 Crores respectively.</p> <p>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.</p> <p>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.</p>		
2.	Recoverability of Fixed Deposits with Bank (Refer note 5 & 11 of the standalone financial statements)	<p>Our audit procedures included, but were not limited to, the following:</p> <p>Discussed extensively with the management regarding impairment/ adjustment of the recoverable amount;</p> <p>Assessed the reasonability of judgements exercised and estimates made by management in recognition of these bank fixed deposits;</p> <p>Assessed that the disclosures made by the management are in</p>

		accordance with applicable accounting standards.
<p>The Company, as at 31 March 2020, had Fixed Deposits with Banks of ₹0.32 Crores having maturity period of more than twelve months and of ₹3.34 Crores having maturity period of less than twelve months as on the balance sheet date.</p> <p>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.</p> <p>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.</p>		
3.	Recognition of Contract revenue, margin and contract cost vis- -vis change in method of measuring progress	<p>Principal audit procedures:</p> <p>Obtained an understanding of the various revenue streams and nature of sales contracts entered into by the Company.</p> <p>Evaluated the design of internal controls relating to identification of performance obligations and determining timing of revenue recognition.</p> <p>Selected a sample of contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to the identification of performance obligations and timing of revenue recognition.</p>
<p>The Company revenue primarily arises from construction contracts which are complex in nature and involves significant judgements in the assessment of current and future contractual performance obligations.</p> <p>The Management adopted Ind AS 115 effective from 1<sup>st</sup> April, 2018. The company recognizes revenue and the resultant profit/loss on the basis of stage of completion based on the proportion of contract costs incurred at balance sheet date, relative to the total estimated costs of the contract at completion.</p> <p>All the running contracts have been terminated in-between during the year under consideration and the management has not calculated the impact of IND AS-115 on the revenue recognized.</p>		

Considering the materiality of the amounts involved, 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 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 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). In view of pendency of the CIRP, the powers of the directors are currently under suspension and these responsibilities are now vested with Resolution Professional (RP).

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 CIRP proceedings, the RP 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.

Under section 20 of the IB Code, RP shall endeavor to protect and preserve the property of the company and manage the operations of the Company as a going concern and the statements have been prepared on going concern basis. Further, as per section 238, the IBC shall override any other law, if the other law is inconsistent with provisions of IBC 2016.

#### 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 ₹120.35 Crores as at 31 March 2020 and total revenue of ₹161.08 Crores for the year ended on that date. 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 31.03.2020. 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. Profit of only three Joint Venture amounting to ₹5.63 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, 2016 (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 Resolution Professional. 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, 2020 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;

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

(h)  
With respect to the other matters to be included in the Auditor s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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. 35 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; and

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

		For Bedi Saxena & Co. Chartered Accountants FRN : 000776C
Place: Gurgaon Date :		Pratima Kumari (Partner) M. No. : 519109 UDIN:

#### Annexure - A to the Auditors Report

The Annexure referred to in Independent Auditors Report to the members of C&C Constructions Limited on the Ind AS financial statements for the year ended 31

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March, 2020, 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)  
The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

b)  
All the assets were physically verified by Independent Valuers appointed by Resolution Professional. 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, we 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.

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 the immovable properties are held in the name of the Company.

ii.  
As explained to us, the inventory was physically verified by Independent Valuers appointed by Resolution Professional. Discrepancies noticed on such verification were duly provided for in the books of accounts for the year ended 31.03.2019 and was explained as above in para (ii) of Basis for Disclaimer of Opinion of our report for the year ended 31.03.2019.

iii.  
The company has granted loan to the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

a)  
The terms and conditions of the grant of such loans are not prejudicial to the company's interest.

b)  
No Schedule of repayment of principal has been stipulated and also there is no stipulation with regards to interest.

c)  
No Schedule of repayment of principal and payment of interest has been stipulated and therefore there is no overdue amount.

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. For investments made, advances given or guarantees provided exceeding the limits laid down in Section 186 of the Act, directors had prior permission by way of special resolution passed at a General Meeting.

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 were not deposited regularly 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-2020 for a period of more than six months from the date they became payable are given below:

Name of Authority	Amount ( ? in Lacs)
Service Tax	467.38

TDS/TCS Payable	2,552.25
Provident Fund/ ESIC	182.25
VAT/WCT	801.14
GST	148.55
Professional Tax	2.35
Labour Cess	2.62

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 ( ? 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	Addition Demand for Interstate	1118.18 (Amount	F.Y.2013-2016	ACATO (Ward No.89) Dept. Of Trade and Taxes,



Department`	purchase against composition scheme..	deposited NIL)		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.

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. 16.2 of the Standalone Financial Statement for the year under consideration.

ix.

The company has not raised moneys by way of initial public offer or further public offer (including debt instrument). However the moneys were raised by way of term loans which were applied for the purposes for which those were raised.

x.

Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees or retainers has been noticed or reported during the course of our audit, that causes the financial statements to be materially misstated.

xi.

The company has not paid any managerial remuneration for the year under consideration.

xii.

The company is not a Nidhi Company, hence, this clause is not applicable.

xiii.

Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013, wherever, applicable, and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

xiv.

The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

xv.

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

xvi.

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

		For Bedi Saxena & Co. Chartered Accountants FRN : 000776C
Place: Gurgaon Date : 29.06.2023		Pratima Kumari (Partner) M. No. : 519109 UDIN: 23519109BGSJMN1661

## 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-2020 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 2020 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 Bedi Saxena & Co. Chartered Accountants FRN : 000776C
Place: Gurgaon		Pratima Kumari (Partner)

Date :29.06.2023

M. No. : 519109

UDIN:23519109BGSJMN1661

## Textual information (16)

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

(i) During the year the Company has incurred a Net Loss of ₹23.69 Crores resulting into accumulated losses of ₹2,606.49 Crores and its Net worth as at March 31, 2020 has been eroded. The Company has obligations towards fund based borrowings aggregating to ₹1,909.79 Crores and non-fund based exposure aggregating to ₹102.46 Crores, 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) 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. (iv) Similarly, few 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. (v) Actuarial valuation, as required by IND AS-19, of Retirement Benefit has not been made. Gratuity & Leave Encashment have been estimated by the management on its own calculations and total amount outstanding as at the year-end of Rs.4.96 Crores also include the claims filed by employees and accounted for in the books of accounts for the year ended 31.03.2019. Hence, actual liability cannot be quantified. (vi) The company had adopted IND AS 115 "Revenue from Contracts with Customers" w.e.f. 01.04.2018. All the projects have been closed during the year under consideration and impact of IND AS 115 has not been calculated by the company. The company has not given disclosures as required by Ind AS 115 with regard to Revenue - a) Disaggregation of revenue, b) Unsatisfied performance obligations, c) Contract Balances, d) Reconciliation items between revenue from contracts with customers and revenue recognised with contract price, e) Cost to obtain or fulfill the contract. Impact of adoption of IND AS 115 has not been calculated. (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. 38 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) & (viii) of 'Basis for Disclaimer of Opinion', we are unable to assess the consequential impact on the standalone financial statements as at and for the year ended March 31st 2020. The matters stated above in para (vii) & (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

### [700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (17) [See below]
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

## Textual information (17)

### Disclosure in secretarial audit report explanatory [Text Block]

02  
nd  
July 2023

To,

The Registrar of Companies,

NCT of Delhi & Haryana

4th Floor, IFCI Tower, 61,

Nehru Place, New Delhi 110019

Subject: Clarification letter and reason for not holding Annual General Meeting ( AGM )

This is to apprise you that

C & C Constructions Limited

( Company ) having CIN-L45201DL1996PLC080401 was undergoing Corporate Insolvency Resolution Process ( CIRP ), now in Liquidation in terms of the provisions of the Insolvency and Bankruptcy Code, 2016 ( IBC ) read with the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Debtor), Regulations, 2016 and the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016. The Hon ble National Company Law Tribunal ( NCLT ), Special Bench, New Delhi vide its order dated 14

th  
February 2019 have directed for commencement of CIRP. Subsequently, the Hon ble NCLT, Principal Bench vide its order dated 07  
th

October 2022 have directed for liquidation of the Company. Vide the said order Mr. Navneet Kumar Gupta was appointed as a Liquidator (erstwhile IRP/RP) to liquidate the affairs of the Company.

Further, as per sections 17 of IBC the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional) and as per Section 34 of IBC on the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Since the Company was undergoing CIRP since 14

th  
February 2019 and is now under Liquidation since 07  
th

October 2022, therefore, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards.

Section 238 of the Insolvency and Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the Companies Act, 2013 which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been complied with.

In view of the above, the date on which Mr. Navneet Kumar Gupta was appointed as Liquidator will be considered to be the date on which he is authorized to sign e-forms, documents required to be filed with the Regulator on behalf of the Company and the date on which Liquidator Mr. Navneet Kumar Gupta and the Auditor have signed the financials is considered as the date of the meeting for approval of accounts.

With regard to not holding AGM we want to submit to your good office that the Liquidator (erstwhile IRP/RP) has made best efforts to prepare financial statements and submit the same in time but the same could not happen mainly due the following reasons which were

beyond the control of the Liquidator (erstwhile IRP/RP):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, 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

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon ble Government of India due to spread of Novel COVID-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

Due to all 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 compliance report has been obtained

Due to not being able to finalise and sign the annual financial statements of the company, the Annual Report could not be finalised and the Annual General Meeting of the shareholders of the company could not be convened. We also want to submit that National Company Law Appellate Tribunal, New Delhi in the matter of

Lalit Mishra & Ors. Vs.  
Sharon Bio Medicine Ltd. & Ors.  
held that shareholders right get suspended upon initiation of CIRP.

We have taken the date of NCLT order i.e., 07

th  
October 2022, as the date of authorisation to sign various MCA forms as Liquidator as per MCA General Circular No. 08/2020 dated 06  
th  
March 2020 and mentioned N.A. in the Resolution no.

We request your good office to take the above facts on record.

For

C & C Constructions Limited

Navneet Kumar Gupta

Liquidator of C & C Constructions Limited

Registration Number: IBBI/IPA-001/IP-P00001/2016-2017/10009

AFA Validity till: 24/01/2024

Registered Address: Unit No. 2, Block D1, Golf Link DDA, Sector 23B,

Pocket 8, Dwarka, New Delhi -110077

Process email address:

liquidationofcnc@minervaresolutions.com

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	40,37,36,469	52,52,93,516	176,06,70,261
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	3,72,121	5,58,991	7,54,232
Biological assets other than bearer plants	0	0	
Non-current financial assets [Abstract]			
Non-current investments	19,04,24,000	19,04,24,000	
Trade receivables, non-current	14,80,32,726	14,80,32,726	
Loans, non-current	0	0	
Other non-current financial assets	32,15,875	30,51,012	
Total non-current financial assets	34,16,72,601	34,15,07,738	
Other non-current assets	82,08,72,814	81,94,11,031	
Total non-current assets	156,66,54,005	168,67,71,276	176,14,24,493
Current assets [Abstract]			
Inventories	29,13,583	50,10,509	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	143,02,86,397	168,23,13,350	
Cash and cash equivalents	1,16,92,461	2,78,39,373	13,90,04,185
Bank balance other than cash and cash equivalents	3,34,20,247	3,23,36,891	
Loans, current	2,60,08,887	2,60,08,887	
Total current financial assets	150,14,07,992	176,84,98,501	13,90,04,185
Other current assets	109,41,97,525	84,92,33,557	
Total current assets	259,85,19,100	262,27,42,567	13,90,04,185
Total assets	416,51,73,105	430,95,13,843	190,04,28,678
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	25,44,52,650	25,44,52,650	25,44,52,650
Other equity	-2,040,26,17,262	-2,016,56,19,906	
Total equity attributable to owners of parent	-2,014,81,64,612	-1,991,11,67,256	25,44,52,650
Total equity	-2,014,81,64,612	-1,991,11,67,256	25,44,52,650
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	2,68,63,288	
Deferred tax liabilities (net)	0	0	
Deferred government grants, Non-current	0	0	
Other non-current liabilities	0	79,73,02,132	
Total non-current liabilities	0	82,41,65,420	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,909,79,87,175	1,852,47,97,572	
Trade payables, current	315,99,00,895	380,14,60,445	
Other current financial liabilities	138,66,36,793	54,01,71,960	
Total current financial liabilities	2,364,45,24,863	2,286,64,29,977	
Other current liabilities	61,91,56,119	51,77,25,332	
Provisions, current	4,96,56,735	1,23,60,370	
Current tax liabilities	0	0	
Deferred government grants, Current	0	0	
Total current liabilities	2,431,33,37,717	2,339,65,15,679	
Liabilities directly associated with assets in disposal group classified as held for sale	0	0	
Total liabilities	2,431,33,37,717	2,422,06,81,099	
Total equity and liabilities	416,51,73,105	430,95,13,843	25,44,52,650

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.31	[INR/shares] -918.2	[INR/shares] -9.31	[INR/shares] -918.2
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] -9.31	[INR/shares] -918.2	[INR/shares] -9.31	[INR/shares] -918.2
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.31	[INR/shares] -918.2	[INR/shares] -9.31	[INR/shares] -918.2
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] -9.31	[INR/shares] -918.2	[INR/shares] -9.31	[INR/shares] -918.2

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	170,01,21,971	556,99,34,012
Other income	6,86,07,114	27,40,57,878
Total income	176,87,29,085	584,39,91,890
Expenses [Abstract]		
Cost of materials consumed	24,56,90,629	304,15,31,986
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	10,77,55,846	17,43,03,693
Finance costs	14,29,35,754	828,86,63,499
Depreciation, depletion and amortisation expense	12,13,51,022	14,12,14,307
Other expenses	138,79,93,190	1,756,99,87,010
Total expenses	200,57,26,441	2,921,57,00,495
Profit before exceptional items and tax	-23,69,97,356	-2,337,17,08,605
Exceptional items before tax	0	0
Total profit before tax	-23,69,97,356	-2,337,17,08,605
Tax expense [Abstract]		
Current tax	0	8,88,63,585
Deferred tax	0	-9,67,25,731
Total tax expense	0	-78,62,146
Total profit (loss) for period from continuing operations	-23,69,97,356	-2,336,38,46,459
Total profit (loss) for period	-23,69,97,356	-2,336,38,46,459
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0	0
Total comprehensive income	-23,69,97,356	-2,336,38,46,459
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	-23,69,97,356	-2,336,38,46,459
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.31	[INR/shares] -918.2
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -9.31	[INR/shares] -918.2
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.31	[INR/shares] -918.2
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -9.31	[INR/shares] -918.2



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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]		Equity attributable to the equity holders of the parent [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	-23,69,97,356	-2,336,38,46,459	-23,69,97,356	-2,336,38,46,458
Changes in comprehensive income components			0	0
Total comprehensive income	-23,69,97,356	-2,336,38,46,459	-23,69,97,356	-2,336,38,46,458
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	1,05,40,851
Total deductions to reserves			0	1,05,40,851
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	-1,05,40,851
Total increase (decrease) in equity	-23,69,97,356	-2,336,38,46,459	-23,69,97,356	-2,337,43,87,309
Other equity at end of period			-2,040,26,17,262	-2,016,56,19,906

## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]	Share application money pending allotment [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	320,87,67,403	38,00,47,346	38,00,47,346	38,00,47,346

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]			Securities premium reserve [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	-23,69,97,356	-2,336,38,46,458		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	-23,69,97,356	-2,336,38,46,458		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	1,05,40,851		0
Total deductions to reserves	0	1,05,40,851		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	-1,05,40,851		0
Total increase (decrease) in equity	-23,69,97,356	-2,337,43,87,309		0
Other equity at end of period	-2,078,26,64,608	-2,054,56,67,252	282,87,20,057	308,47,93,289

## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]		Revaluation reserve [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
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	308,47,93,289	308,47,93,289	161,36,28,347	161,36,28,347

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

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Revaluation reserve [Member]	General reserve [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	1,05,40,851	
Total deductions to reserves		0	1,05,40,851	
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	-1,05,40,851	
Total increase (decrease) in equity		0	-1,05,40,851	
Other equity at end of period	161,36,28,347	58,38,87,151	58,38,87,151	59,44,28,002



## Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	-23,69,97,356	-2,336,38,46,458		-23,69,97,356
Changes in comprehensive income components	0	0		0
Total comprehensive income	-23,69,97,356	-2,336,38,46,458		-23,69,97,356
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	-23,69,97,356	-2,336,38,46,458		-23,69,97,356
Other equity at end of period	-2,606,49,73,395	-2,582,79,76,039	-246,41,29,581	-2,606,49,73,395

## Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
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	-2,336,38,46,458	
Changes in comprehensive income components	0	
Total comprehensive income	-2,336,38,46,458	
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	-2,336,38,46,458	
Other equity at end of period	-2,582,79,76,039	-246,41,29,581

**[320000] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
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	-23,69,97,356	-2,337,17,08,605	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	14,29,35,754	828,86,63,499	
Adjustments for decrease (increase) in inventories	20,96,926	184,06,24,761	
Adjustments for decrease (increase) in trade receivables, current	25,20,26,951	176,26,70,334	
Adjustments for decrease (increase) in trade receivables, non-current	0	183,79,11,246	
Adjustments for decrease (increase) in other current assets	-24,49,63,967	452,37,80,633	
Adjustments for decrease (increase) in other non-current assets	0	577,84,24,814	
Adjustments for other financial assets, non-current	0	6,96,16,435	
Adjustments for other financial assets, current	-14,61,783	153,18,59,253	
Adjustments for increase (decrease) in trade payables, current	-64,15,59,550	12,27,77,154	
Adjustments for increase (decrease) in other current liabilities	10,14,30,787	-107,93,71,593	
Adjustments for increase (decrease) in other non-current liabilities	4,91,62,701	-194,11,51,175	
Adjustments for depreciation and amortisation expense	12,13,51,022	14,12,14,307	
Adjustments for provisions, current	1,04,33,077	-9,41,88,429	
Adjustments for provisions, non-current	0	0	
Adjustments for other financial liabilities, current	0	-306,43,87,634	
Adjustments for interest income	57,65,069	2,33,23,562	
Adjustments for share-based payments	-5,63,40,152	-10,46,28,605	
Other adjustments to reconcile profit (loss)	3,08,717	193,45,00,793	
Other adjustments for non-cash items	0	60,78,31,716	
Total adjustments for reconcile profit (loss)	-27,03,44,586	2,213,28,23,947	
Net cash flows from (used in) operations	-50,73,41,942	-123,88,84,658	
Interest paid	0	8,88,63,585	
Net cash flows from (used in) operating activities	-50,73,41,942	-132,77,48,243	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	1,05,365	10,37,74,370	
Purchase of property, plant and equipment	21,186	52,62,806	
Purchase of investment property	0	0	
Interest received	57,65,069	2,33,23,562	
Other inflows (outflows) of cash	5,63,40,152	84,84,31,494	
Net cash flows from (used in) investing activities	6,21,89,400	97,02,66,620	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	57,31,89,603	710,05,78,501	
Repayments of borrowings	0	0	
Interest paid	14,29,35,754	828,86,63,499	
Other inflows (outflows) of cash	-12,48,219	143,44,01,809	
Net cash flows from (used in) financing activities	42,90,05,630	24,63,16,811	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,61,46,912	-11,11,64,812	
Net increase (decrease) in cash and cash equivalents	-1,61,46,912	-11,11,64,812	
Cash and cash equivalents cash flow statement at end of period	1,16,92,461	2,78,39,373	13,90,04,185

**[610100] Notes - List of accounting policies**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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]

#### 1. SIGNIFICANT ACCOUNTING POLICIES:

##### A> 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.

##### B> SUMMARY OF 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 2020 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)

Estimation uncertainty related to the global health pandemic on COVID-19

The Company has considered certain internal and external sources of information in determining the possible effects of pandemic relating to COVID-19 on the financial statements and in particular on the contract estimates of balance project revenue and balance cost to complete. The Company has used the principal of prudence in applying judgements, estimates and assumptions and based on the current estimates, the Company believes it has taken into account all the possible impact of known events arising out of COVID-19 in the preparation of these financial statements. The eventual outcome of impact of global health pandemic may be different from those presently estimated and the Company will continue to closely monitor any material changes to future economic conditions.

b)

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.

c)

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.

d)

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.

e)

#### 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.

f)

#### 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.

g)

#### 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

The Company had adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly had reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

### 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.

### 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

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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.

## 23. Recent accounting pronouncements

Ministry of Corporate Affairs ( MCA ) notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable to the Company effective 1

st  
April, 2020

The Corporate Debtor is under Liquidation pursuant to the order of Hon ble National Company Law Tribunal, Principal Bench, New Delhi dated 07th October 2023 and have appointed Mr. Navneet Kumar Gupta, an Insolvency Professional as the Liquidator in this case.

The Liquidator (erstwhile Resolution Professional) is not in a position to provide the Consolidated Financial Results 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, one of the subsidiary is already undergoing a separate CIRP Proceeding.

The liquidator in accordance with the provision of Regulation 31A of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 ( Liquidation Process ) have constituted a stakeholder s consultation committee (SCC) to advise the liquidator on matter related to said regulations.

The Liquidator with consultation and advice received from the SCC member have decided to sell the Corporate Debtor as a going concern in accordance with Regulation 32A of the Liquidation Process. In this regard, 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 matter the Liquidator, based on the advice of the SCC members have invited bid five (5) times, however, have not received any successful bid. The Liquidator with consultation with SCC members is in process of inviting bid and further e-auction would be made in this regard.

The Corporate Debtor due to the non-compliance of the provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for non-submission of financial statements, the stock exchanges has imposed penalties to the Corporate Debtor, in this regard the Resolution Professional has made an application before Securities Appellate Tribunal (SAT) in this matter vide appeal no 136 of 2017, the matter is still pending for adjudication and the same is being adjudicated by the SAT. The delay in submission of financial statements is primarily due to non-availability of sufficient funds in the company, COVID impact, non-cooperation from directors and employees. Despite the fact that all employees have been discharged from the rolls of the company, the liquidator is doing best possible efforts to put together the balance sheet and profit and loss account with aid and advice of retainers and consultants. Kindly note, the corporate debtor has a complex structure, and it requires the certain level of skill and expertise to finalise the books.

In order to investigate the transactions, the Liquidator has engaged SLO Technologies Private Limited (ADVARISK), as a forensic auditor in accordance with the applicable law read with the order of the Hon ble National Company Law Tribunal, New Delhi.

Details of Securities of Secured Term Loans from Banks & Others under CDR Scheme including Principal overdue amount and interest and penal interest as per claimed file by bank and financial institution.

A.  
FOR TL: IN FAVOUR OF SBP, SBH, L&T Infra, Bajaj and SREI

For WCTL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd:

FOR FITL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd, L&T Infra and SREI:

a. First charge ranking pari passu by way of mortgage on immovable property bearing Plot No. 70, Sector-32, Gurgaon, Haryana



admeasuring 2167.90 Sq. Meters and hypothecation of moveable, fixed assets both present and future of Comapney except specifically charged assets;

b. Second charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in-progress, consumable stores and spares, book debts, bills receivable etc.

**B.**  
Additional Security

In addition to the aforesaid securities on the Facilities, all the CDR Lenders shall be secured further by following additional collateral securities and shall have First charge ranking pari passu:

a. Pledge of entire unencumbered shares of the Borrower held by promoters and promoter group which shall include following persons and companies:

i.

Mr. Gurjeet Singh Johar (Chairman)

ii.

Mr. Charanbir Singh Sethi (Managing Director)

iii.

Mr. Rajbir Singh (Whole time Director)

iv.

Mr. Amrit Pal Singh Chadha (Whole time Director)

v.

Mr. Sanjay Gupta (Whole time Director)

vi.

M/s S J Leasing & Investment Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 11 Club Drive, MG Road, Ghittorni, New Delhi-110030;

vii.

M/s Bags Registry Services Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 74, Hemkunt Colony, Opposite Nehru Place, New Delhi-110019;

b. It is acknowledged that the 10% shares of the Promoters held in Company were pledged in favour of the Lenders including some Non-CDR Lenders i.e., DBS Bank Limited, Standard Chartered Bank who had sanctioned working capital facility prior to Cut-off Date. Consequent upon the CDR Package, proportionate share of the Non- CDR Lenders i.e Barclays Bank, DBS Bank Limited, Standard Chartered Bank in the security of pledge of Promoter s share shall be protected in proportion of their liability towards Working Capital Facility

**AND**

balance amount of security shall be shared among the CDR Lenders in proportion to their liability towards the Working Capital Facility;

c. Pledge of all encumbered shares held by Company, Promoters and Promoter Group which shall become unencumbered in future of all the Special Purpose Vehicles (SPVs) namely (i) C&C Projects Limited ( no. of shares 56304422), (ii) C&C Realtors Limited ( No. of Shares 125817254), (iii) North Bihar Highways Limited ( No. of Shares 1363700) , (iv) Mokama Munger Highways Limited ( No. of Shares 563940), (v) Patna Bakhtiyarpur Tollways Limited ( No.of Shares 785859), (vi) C&C Western UP Expressway Limited ( No. of Shares 25500) and shares of other SPVs namely C&C Towers Limited & BSC C&C Kurali Toll Road Limited.

d. The Promoter shall provide additional security by way of mortgage of unencumbered immovable properties having valuation equivalent Rs. 30.00 Cr. as collateral only to CDR Lenders.

**C.**  
Creation of Additional Security:

If, at any time during the subsistence of this Agreement, CDR Lenders are of the opinion that the security provided by the Borrower has become inadequate to cover the balance of the Loans then outstanding, then, on CDR Lenders/Monitoring Committee advising the Borrower to that effect, the Borrower shall provide and furnish to CDR Lenders/Monitoring Committee, to their satisfaction such additional security as may be acceptable to CDR Lenders/Monitoring Agency to cover such deficiency.

**D.**  
Acquisition of Additional Immovable Properties

So long as any monies remain due and outstanding to the CDR Lenders, the Borrower undertakes to notify the CDR Lenders/ Monitoring Institution in writing of all its acquisitions of immovable properties and as soon as practicable thereafter to make out a marketable title to the

satisfaction of Security Trustee/Monitoring Institution and charge the same in favour of the CDR Lenders by way of first charge in such form and manner as may be decided by the CDR Lenders.

E.  
Guarantee

The Borrower shall procure irrevocable and unconditional guarantee(s) of its Promoters and Promoter Group i.e.,

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

- i. Mr. Gurjeet Singh Johar (Chairman)
- ii. Mr. Charanbir Singh Sethi (Managing Director)
- iii. Mr. Rajbir Singh (Whole time Director)
- iv. Mr. Amrit Pal Singh Chadha (Whole time Director)
- v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of following companies as part of Promoter Group,

- i. M/s S J Leasing & Investment Private Limited and
- ii. M/s Bags Registry Services Private Limited

in favour of CDR Lenders and those Non CDR Lenders who give their consent for restructuring on the same terms and conditions as contained in CDR Agreement and other Financing Documents and Security Documents.

Details of Securities of Secured Term Loans for Machinery & Vehicles from Others under Non-CDR Scheme .

Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director.

Working Capital Loan & Demand Loan are secured as follows:-

- (a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and;
- (b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders;
- (c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier

The Borrower and CDR Lenders acknowledge that the Non-CDR Lenders i.e, DBS Bank Limited, Standard Chartered Bank have following Existing Security Documents ( other than the existing securities referred hereinabove for them ) in their favour;

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

- i. Mr. Gurjeet Singh Johar (Chairman)
- ii. Mr. Charanbir Singh Sethi (Managing Director)
- iii. Mr. Rajbir Singh (Whole time Director)
- iv. Mr. Amrit Pal Singh Chadha (Whole time Director)
- v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of M/s Case Components Industries Private Limited , a company registered under the Companies act,1956 and having its registered office at 74, Hemkunt Colony , Nehru Place , New Delhi.

- 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.

- Out of bank guarantee of INR 28,576.39 Lacs, bank guarantee of INR 14,388.11 Lacs has been invoked during CIRP period.

- 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.

#### 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 of 31st March, 2020 were as follows:

#### Particulars

#### Amortised Cost

#### Fair value

#### Carrying value

#### Assets

#### Investments

19,04,24,000

19,04,24,000

19,04,24,000

#### Cash and cash equivalents

4,51,12,708

4,51,12,708

4,51,12,708

#### Trade receivables

1,57,83,19,123

1,57,83,19,123

1,57,83,19,123

Loans

2,60,08,887

2,60,08,887

2,60,08,887

Other financial assets

32,15,875

32,15,875

32,15,875

Total

1,65,26,56,593

1,65,26,56,593

1,65,26,56,593

Liabilities

Trade payables

3,15,99,00,896

3,15,99,00,896

3,15,99,00,896

Borrowings

#####

19,09,79,87,175

19,09,79,87,175

Other financial liabilities

1,38,66,36,793

1,38,66,36,793

1,38,66,36,793

Total

#####

23,64,45,24,864

23,64,45,24,864

The carrying value and fair value of financial instruments by categories as of 31st March, 2019 were as follows:

Particulars

Amortised Cost

Fair value

Carrying value

Assets

Investments

19,04,24,000

19,04,24,000

19,04,24,000

Cash and cash equivalents

6,01,76,264

6,01,76,264

6,01,76,264

Trade receivables

1,83,03,46,074

1,83,03,46,074

1,83,03,46,074

Loans

2,60,08,887

2,60,08,887

2,60,08,887

Other financial assets

30,51,012

30,51,012

30,51,012

Total

1,91,95,82,237

1,91,95,82,237

1,91,95,82,237

Liabilities

Trade payables

3,80,14,60,446

3,80,14,60,446

3,80,14,60,446

Borrowings

#####

18,52,47,97,572

18,52,47,97,572

Other financial liabilities

1,33,74,74,092

1,33,74,74,092

1,33,74,74,092

Total

#####

23,66,37,32,110

23,66,37,32,110

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.

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 exposes to foreign currency risk as at 31 March 2020 are as follows:

Year

Particulars

USD

Riyal

Kyat

2020

Trade payables

16,508

48,09,268

15,70,87,413

Trade receivables

23,68,947

33,94,726

15,57,17,568

2019

Trade payables

16,508

61,03,304

1,45,33,201

Trade receivables

23,68,947

52,64,562

-

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.

#### Particulars

#### Currency

As at 31 March 2020

#### Rate

#### Effect

#### In foreign currency

#### In INR

+5%

-5%

#### Trade Receivables

#### RIYAL

33,94,726

66,40,49,786

195.61

3,32,02,489

(3,32,02,489)

#### USD

23,68,947

17,85,42,097

75.37

89,27,105

(89,27,105)

#### KYAT

15,57,17,568

84,27,435

0.05

4,21,372

(4,21,372)

#### Trade Payables

RIYAL

48,09,268

#####

208.68

(5,01,79,294)

5,01,79,294

USD

16,508

12,44,191

75.37

(62,210)

62,210

KYAT

15,70,87,413

85,01,571

0.05

(4,25,079)

4,25,079

Particulars

Currency

As at 31 March 2019

Rate

Effect

In foreign currency

In INR

+5%

-5%

Trade Receivables

RIYAL

52,64,562

94,88,42,587

180.23

4,74,42,129

(4,74,42,129)

USD

23,68,947

16,42,15,416

69.32

82,10,771

(82,10,771)

Trade Payables

RIYAL

61,03,304

#####

180.23

(5,50,00,537)

5,50,00,537

USD

16,508

11,44,354

69.32

(57,218)

57,218

KYAT

1,45,33,201

6,61,115

0.05

(33,056)

33,056

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.

Segment Reporting

The company is engaged in execution of work in different countries. Primary segment reporting is performed based on geographical location of operations.

Segment

Indian Operations 31.03.2020 (?)

Foreign Operations 31.03.2020 (?)

Total 31.03.2020 (?)

Revenue

Sales & Services

8,92,34,005

1,61,08,87,966

1,70,01,21,971

Other Incomes

6,86,07,114

-

6,86,07,114

Inter-unit Income (Support Services Income from Oman)

4,50,41,740

4,50,41,740

Total revenue

20,28,82,859

1,61,08,87,966

1,81,37,70,825

Segment Expenditure

32,46,00,112

1,68,11,26,328

2,00,57,26,440

Inter-unit Expenses (Head Office Expenses in Oman)

-

4,50,41,740

4,50,41,740

Total Expenditure

32,46,00,112

1,72,61,68,068

2,05,07,68,180

Segment Result

(12,17,17,253)

(11,52,80,102)

(23,69,97,355)

Profit Before Taxation

(12,17,17,253)

(11,52,80,102)

(23,69,97,355)

- Current Tax

-

-

-

- Deferred Tax

-

-

-

Profit After Taxation

(12,17,17,253)

(11,52,80,102)

(23,69,97,355)

Other Segment Information

Segment Assets

Indian Operations 31.03.2020 (?)

Foreign Operations 31.03.2020 (?)

Total 31.03.2020 (?)

- Fixed Assets

24,28,60,290

16,12,48,300

40,41,08,590

- Non-current Trade Receivable (Claims)

14,80,32,726

-

14,80,32,726

- Other Non-current Financial Assets (Fixed Deposits due after 12 months)

32,15,875

-

32,15,875

- Current Tax Asset

13,13,64,276

-

13,13,64,276

- Other Non-current Assets (Claims Inventory)

68,95,08,538

-

68,95,08,538

- Inventory

29,13,583

-

29,13,583

- Trade Receivable

57,92,67,079

85,10,19,318

1,43,02,86,397

- Cash & Cash Equivalents

1,14,25,299

2,67,162

1,16,92,461

- Other Bank Balances (Fixed Deposits due within 12 months)

3,34,20,247

-

3,34,20,247

- Loans (to Related Parties)

2,60,08,887

-

2,60,08,887

- Other Current Assets

90,31,40,257

19,10,57,268

1,09,41,97,525

Unallocable Assets (Investments)

19,04,24,000

-

19,04,24,000

Total

2,96,15,81,057

1,20,35,92,048

4,16,51,73,105

#### Segment Liabilities

-

- Trade Payable

2,14,65,69,253

1,01,33,31,643

3,15,99,00,896

- Other Current Financial Liabilities (Advance from Employers)

1,17,51,41,590

21,14,95,203

1,38,66,36,793

- Other Current Liabilities

56,79,75,584

5,11,80,535

61,91,56,119

- Provision for Employees Benefits

4,96,56,735



4,96,56,735

- Unallocable Liabilities (Other Equity, Borrowings, Inter-branch Balances)

(97,77,62,105)

(7,24,15,333)

(1,05,01,77,438)

Total

2,96,15,81,057

1,20,35,92,048

4,16,51,73,105

Capital Commitments - Rs.Nil

Managerial Remuneration - Rs. Nil

## 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:

Particulars

As At 31st  
March, 2020  
(? in Lacs)

As At 31st  
Mar, 2019  
(? in Lacs)

Employer's contribution to Provident Fund

5.42

23.31

The Company is Registered under The Exmployee'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.

## Textual information (19)

### Disclosure of significant accounting policies [Text Block]

Notes:

#### 1. SIGNIFICANT ACCOUNTING POLICIES:

##### A> 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.

##### B> SUMMARY OF 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 2019 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.

##### (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. 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.

### 4. 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.

#### 5. 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.

#### 6. 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.

#### 7. Revenue recognition

The Company has adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time.



The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

#### 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.

#### 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.

### 8. 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.

## 9. 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

## 10. 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.

## 11. 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.

## 12. 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.

### 13. 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.

### 14. 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.

### 15. 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.

### 16. 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.

### 17. 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.

### 18. 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.

### 19. 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.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (20) [See below]	Textual information (21) [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 (22) [See below]	Textual information (23) [See below]

### **Textual information (20)**

#### **Statement of Ind AS compliance [Text Block]**

The financial statements of the Company for the financial year ended 31 March 2020 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 (21)**

#### **Statement of Ind AS compliance [Text Block]**

The financial statements of the Company for the financial year ended 31 March 2019 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.

## Textual information (22)

### Disclosure of significant accounting policies [Text Block]

#### 1. SIGNIFICANT ACCOUNTING POLICIES:

##### A> 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.

##### B> SUMMARY OF 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 2020 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)

Estimation uncertainty related to the global health pandemic on COVID-19

The Company has considered certain internal and external sources of information in determining the possible effects of pandemic relating to COVID-19 on the financial statements and in particular on the contract estimates of balance project revenue and balance cost to complete. The Company has used the principal of prudence in applying judgements, estimates and assumptions and based on the current estimates, the Company believes it has taken into account all the possible impact of known events arising out of COVID-19 in the preparation of these financial statements. The eventual outcome of impact of global health pandemic may be different from those presently estimated and the Company will continue to closely monitor any material changes to future economic conditions.

b)

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.

c)

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.

d)

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.



e)

#### 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.

f)

#### 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.

g)

#### 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

The Company had adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly had reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

### 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.

### 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.

## 23. Recent accounting pronouncements

Ministry of Corporate Affairs ( MCA ) notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable to the Company effective 1

st  
April, 2020

The Corporate Debtor is under Liquidation pursuant to the order of Hon ble National Company Law Tribunal, Principal Bench, New Delhi dated 07th October 2023 and have appointed Mr. Navneet Kumar Gupta, an Insolvency Professional as the Liquidator in this case.

The Liquidator (erstwhile Resolution Professional) is not in a position to provide the Consolidated Financial Results 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, one of the subsidiary is already undergoing a separate CIRP Proceeding.

The liquidator in accordance with the provision of Regulation 31A of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 ( Liquidation Process ) have constituted a stakeholder s consultation committee (SCC) to advise the liquidator on matter related to said regulations.

The Liquidator with consultation and advice received from the SCC member have decided to sell the Corporate Debtor as a going concern in accordance with Regulation 32A of the Liquidation Process. In this regard, 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 matter the Liquidator, based on the advice of the SCC members have invited bid five (5) times, however, have not received any successful bid. The Liquidator with consultation with SCC members is in process of inviting bid and further e-auction would be made in this regard.

The Corporate Debtor due to the non-compliance of the provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for non-submission of financial statements, the stock exchanges has imposed penalties to the Corporate Debtor, in this regard the Resolution Professional has made an application before Securities Appellate Tribunal (SAT) in this matter vide appeal no 136 of 2017, the matter is still pending for adjudication and the same is being adjudicated by the SAT. The delay in submission of financial statements is primarily due to non-availability of sufficient funds in the company, COVID impact, non-cooperation from directors and employees. Despite the fact that all employees have been discharged from the rolls of the company, the liquidator is doing best possible efforts to put together the balance sheet and profit and loss account with aid and advice of retainers and consultants. Kindly note, the corporate debtor has a complex structure, and it requires the certain level of skill and expertise to finalise the books.

In order to investigate the transactions, the Liquidator has engaged SLO Technologies Private Limited (ADVARISK), as a forensic auditor in accordance with the applicable law read with the order of the Hon ble National Company Law Tribunal, New Delhi.

Details of Securities of Secured Term Loans from Banks & Others under CDR Scheme including Principal overdue amount and interest and penal interest as per claimed file by bank and financial institution.

A.  
FOR TL: IN FAVOUR OF SBP, SBH, L&T Infra, Bajaj and SREI

For WCTL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd:

FOR FITL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd, L&T Infra and SREI:

a. First charge ranking pari passu by way of mortgage on immovable property bearing Plot No. 70, Sector-32, Gurgaon, Haryana

admeasuring 2167.90 Sq. Meters and hypothecation of moveable, fixed assets both present and future of Comapney except specifically charged assets;

b. Second charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in-progress, consumable stores and spares, book debts, bills receivable etc.

**B.**  
Additional Security

In addition to the aforesaid securities on the Facilities, all the CDR Lenders shall be secured further by following additional collateral securities and shall have First charge ranking pari passu:

a. Pledge of entire unencumbered shares of the Borrower held by promoters and promoter group which shall include following persons and companies:

i.

Mr. Gurjeet Singh Johar (Chairman)

ii.

Mr. Charanbir Singh Sethi (Managing Director)

iii.

Mr. Rajbir Singh (Whole time Director)

iv.

Mr. Amrit Pal Singh Chadha (Whole time Director)

v.

Mr. Sanjay Gupta (Whole time Director)

vi.

M/s S J Leasing & Investment Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 11 Club Drive, MG Road, Ghittorni, New Delhi-110030;

vii.

M/s Bags Registry Services Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 74, Hemkunt Colony, Opposite Nehru Place, New Delhi-110019;

b. It is acknowledged that the 10% shares of the Promoters held in Company were pledged in favour of the Lenders including some Non-CDR Lenders i.e., DBS Bank Limited, Standard Chartered Bank who had sanctioned working capital facility prior to Cut-off Date. Consequent upon the CDR Package, proportionate share of the Non- CDR Lenders i.e Barclays Bank, DBS Bank Limited, Standard Chartered Bank in the security of pledge of Promoter s share shall be protected in proportion of their liability towards Working Capital Facility

**AND**

balance amount of security shall be shared among the CDR Lenders in proportion to their liability towards the Working Capital Facility;

c. Pledge of all encumbered shares held by Company, Promoters and Promoter Group which shall become unencumbered in future of all the Special Purpose Vehicles (SPVs) namely (i) C&C Projects Limited ( no. of shares 56304422), (ii) C&C Realtors Limited ( No. of Shares 125817254), (iii) North Bihar Highways Limited ( No. of Shares 1363700) , (iv) Mokama Munger Highways Limited ( No. of Shares 563940), (v) Patna Bakhtiyarpur Tollways Limited ( No.of Shares 785859), (vi) C&C Western UP Expressway Limited ( No. of Shares 25500) and shares of other SPVs namely C&C Towers Limited & BSC C&C Kurali Toll Road Limited.

d. The Promoter shall provide additional security by way of mortgage of unencumbered immovable properties having valuation equivalent Rs. 30.00 Cr. as collateral only to CDR Lenders.

**C.**  
Creation of Additional Security:

If, at any time during the subsistence of this Agreement, CDR Lenders are of the opinion that the security provided by the Borrower has become inadequate to cover the balance of the Loans then outstanding, then, on CDR Lenders/Monitoring Committee advising the Borrower to that effect, the Borrower shall provide and furnish to CDR Lenders/Monitoring Committee, to their satisfaction such additional security as may be acceptable to CDR Lenders/Monitoring Agency to cover such deficiency.

**D.**  
Acquisition of Additional Immovable Properties

So long as any monies remain due and outstanding to the CDR Lenders, the Borrower undertakes to notify the CDR Lenders/ Monitoring Institution in writing of all its acquisitions of immovable properties and as soon as practicable thereafter to make out a marketable title to the

satisfaction of Security Trustee/Monitoring Institution and charge the same in favour of the CDR Lenders by way of first charge in such form and manner as may be decided by the CDR Lenders.

E.  
Guarantee

The Borrower shall procure irrevocable and unconditional guarantee(s) of its Promoters and Promoter Group i.e.,

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

- i. Mr. Gurjeet Singh Johar (Chairman)
- ii. Mr. Charanbir Singh Sethi (Managing Director)
- iii. Mr. Rajbir Singh (Whole time Director)
- iv. Mr. Amrit Pal Singh Chadha (Whole time Director)
- v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of following companies as part of Promoter Group,

- i. M/s S J Leasing & Investment Private Limited and
- ii. M/s Bags Registry Services Private Limited

in favour of CDR Lenders and those Non CDR Lenders who give their consent for restructuring on the same terms and conditions as contained in CDR Agreement and other Financing Documents and Security Documents.

Details of Securities of Secured Term Loans for Machinery & Vehicles from Others under Non-CDR Scheme .

Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director.

Working Capital Loan & Demand Loan are secured as follows:-

- (a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and;
- (b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders;
- (c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier

The Borrower and CDR Lenders acknowledge that the Non-CDR Lenders i.e, DBS Bank Limited, Standard Chartered Bank have following Existing Security Documents ( other than the existing securities referred hereinabove for them ) in their favour;

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

- i. Mr. Gurjeet Singh Johar (Chairman)
- ii. Mr. Charanbir Singh Sethi (Managing Director)
- iii. Mr. Rajbir Singh (Whole time Director)
- iv. Mr. Amrit Pal Singh Chadha (Whole time Director)
- v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of M/s Case Components Industries Private Limited , a company registered under the Companies act,1956 and having its registered office at 74, Hemkunt Colony , Nehru Place , New Delhi.

- 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.

- Out of bank guarantee of INR 28,576.39 Lacs, bank guarantee of INR 14,388.11 Lacs has been invoked during CIRP period.

- 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.

#### 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 of 31st March, 2020 were as follows:

#### Particulars

#### Amortised Cost

Fair value

Carrying value

#### Assets

#### Investments

19,04,24,000

19,04,24,000

19,04,24,000

#### Cash and cash equivalents

4,51,12,708

4,51,12,708

4,51,12,708

#### Trade receivables

1,57,83,19,123

1,57,83,19,123

1,57,83,19,123

Loans

2,60,08,887

2,60,08,887

2,60,08,887

Other financial assets

32,15,875

32,15,875

32,15,875

Total

1,65,26,56,593

1,65,26,56,593

1,65,26,56,593

Liabilities

Trade payables

3,15,99,00,896

3,15,99,00,896

3,15,99,00,896

Borrowings

#####

19,09,79,87,175

19,09,79,87,175

Other financial liabilities

1,38,66,36,793

1,38,66,36,793

1,38,66,36,793

Total

#####

23,64,45,24,864

23,64,45,24,864

The carrying value and fair value of financial instruments by categories as of 31st March, 2019 were as follows:

Particulars

Amortised Cost

Fair value

Carrying value

Assets

Investments



19,04,24,000

19,04,24,000

19,04,24,000

Cash and cash equivalents

6,01,76,264

6,01,76,264

6,01,76,264

Trade receivables

1,83,03,46,074

1,83,03,46,074

1,83,03,46,074

Loans

2,60,08,887

2,60,08,887

2,60,08,887

Other financial assets

30,51,012

30,51,012

30,51,012

Total

1,91,95,82,237

1,91,95,82,237

1,91,95,82,237

Liabilities

Trade payables

3,80,14,60,446

3,80,14,60,446

3,80,14,60,446

Borrowings

#####

18,52,47,97,572

18,52,47,97,572

Other financial liabilities

1,33,74,74,092

1,33,74,74,092

1,33,74,74,092

Total

#####

23,66,37,32,110

23,66,37,32,110

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.

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 exposes to foreign currency risk as at 31 March 2020 are as follows:

Year

Particulars

USD

Riyal

Kyat

2020

Trade payables

16,508

48,09,268

15,70,87,413

Trade receivables

23,68,947

33,94,726

15,57,17,568

2019

Trade payables

16,508

61,03,304

1,45,33,201

Trade receivables

23,68,947

52,64,562

-

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.

#### Particulars

#### Currency

As at 31 March 2020

#### Rate

#### Effect

#### In foreign currency

#### In INR

+5%

-5%

#### Trade Receivables

#### RIYAL

33,94,726

66,40,49,786

195.61

3,32,02,489

(3,32,02,489)

#### USD

23,68,947

17,85,42,097

75.37

89,27,105

(89,27,105)

#### KYAT

15,57,17,568

84,27,435

0.05

4,21,372

(4,21,372)

#### Trade Payables

## RIYAL

48,09,268

#####

208.68

(5,01,79,294)

5,01,79,294

## USD

16,508

12,44,191

75.37

(62,210)

62,210

## KYAT

15,70,87,413

85,01,571

0.05

(4,25,079)

4,25,079

## Particulars

## Currency

As at 31 March 2019

## Rate

## Effect

In foreign currency

In INR

+5%

-5%

## Trade Receivables

## RIYAL

52,64,562

94,88,42,587

180.23

4,74,42,129

(4,74,42,129)

## USD

23,68,947

16,42,15,416

69.32

82,10,771

(82,10,771)

Trade Payables

RIYAL

61,03,304

#####

180.23

(5,50,00,537)

5,50,00,537

USD

16,508

11,44,354

69.32

(57,218)

57,218

KYAT

1,45,33,201

6,61,115

0.05

(33,056)

33,056

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.

Segment Reporting

The company is engaged in execution of work in different countries. Primary segment reporting is performed based on geographical location of operations.

Segment

Indian Operations 31.03.2020 (?)

Foreign Operations 31.03.2020 (?)

Total 31.03.2020 (?)

Revenue

Sales & Services

8,92,34,005

1,61,08,87,966

1,70,01,21,971

Other Incomes

6,86,07,114

-

6,86,07,114

Inter-unit Income (Support Services Income from Oman)

4,50,41,740

4,50,41,740

Total revenue

20,28,82,859

1,61,08,87,966

1,81,37,70,825

Segment Expenditure

32,46,00,112

1,68,11,26,328

2,00,57,26,440

Inter-unit Expenses (Head Office Expenses in Oman)

-

4,50,41,740

4,50,41,740

Total Expenditure

32,46,00,112

1,72,61,68,068

2,05,07,68,180

Segment Result

(12,17,17,253)

(11,52,80,102)

(23,69,97,355)

Profit Before Taxation

(12,17,17,253)

(11,52,80,102)

(23,69,97,355)

- Current Tax

-

-

-

- Deferred Tax

-

-

-

Profit After Taxation

(12,17,17,253)

(11,52,80,102)

(23,69,97,355)

Other Segment Information



Segment Assets

Indian Operations 31.03.2020 (?)

Foreign Operations 31.03.2020 (?)

Total 31.03.2020 (?)

- Fixed Assets

24,28,60,290

16,12,48,300

40,41,08,590

- Non-current Trade Receivable (Claims)

14,80,32,726

-

14,80,32,726

- Other Non-current Financial Assets (Fixed Deposits due after 12 months)

32,15,875

-

32,15,875

- Current Tax Asset

13,13,64,276

-

13,13,64,276

- Other Non-current Assets (Claims Inventory)

68,95,08,538

-

68,95,08,538

- Inventory

29,13,583

-

29,13,583

- Trade Receivable

57,92,67,079

85,10,19,318

1,43,02,86,397

- Cash & Cash Equivalents

1,14,25,299

2,67,162

1,16,92,461

- Other Bank Balances (Fixed Deposits due within 12 months)

3,34,20,247

-

3,34,20,247

- Loans (to Related Parties)

2,60,08,887

-

2,60,08,887

- Other Current Assets

90,31,40,257

19,10,57,268

1,09,41,97,525

Unallocable Assets (Investments)

19,04,24,000

-

19,04,24,000

Total

2,96,15,81,057

1,20,35,92,048

4,16,51,73,105

#### Segment Liabilities

-

- Trade Payable

2,14,65,69,253

1,01,33,31,643

3,15,99,00,896

- Other Current Financial Liabilities (Advance from Employers)

1,17,51,41,590

21,14,95,203

1,38,66,36,793

- Other Current Liabilities

56,79,75,584

5,11,80,535

61,91,56,119

- Provision for Employees Benefits

4,96,56,735

4,96,56,735

- Unallocable Liabilities (Other Equity, Borrowings, Inter-branch Balances)

(97,77,62,105)

(7,24,15,333)

(1,05,01,77,438)

Total

2,96,15,81,057

1,20,35,92,048

4,16,51,73,105

Capital Commitments - Rs.Nil

Managerial Remuneration - Rs. Nil

## 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:

Particulars

As At 31st  
March, 2020  
(? in Lacs)

As At 31st  
Mar, 2019  
(? in Lacs)

Employer's contribution to Provident Fund

5.42

23.31

The Company is Registered under The Exmployee'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.

## Textual information (23)

### Disclosure of significant accounting policies [Text Block]

Notes:

#### 1. SIGNIFICANT ACCOUNTING POLICIES:

##### A> 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.

##### B> SUMMARY OF 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 2019 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.

##### (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. 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.

### 4. 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.

#### 5. 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.

#### 6. 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.

#### 7. Revenue recognition

The Company has adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time.

The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

#### 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.

#### 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.

### 8. 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.

## 9. 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

## 10. 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.

## 11. 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.

## 12. 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.

### 13. 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.

### 14. 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.

### 15. 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.

### 16. 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.

### 17. 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.

### 18. 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.

### 19. 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.

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

Unless otherwise specified, all monetary values are in INR

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

### [400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Textual information (24) [See below]	Textual information (25) [See below]	NA	NA
Useful lives or depreciation rates, property, plant and equipment	NA, 60 Years, 3 Years, 8 - 15 Years, 8 - 15 Years, 5 Years, 5 Years, 10 Years, 8 Years	NA, 60 Years, 3 Years, 8 - 15 Years, 8 - 15 Years, 5 Years, 5 Years, 10 Years, 8 Years	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 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	60 Years	60 Years	60 Years	60 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Textual information (26) [See below]	Textual information (27) [See below]	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	8 - 15 Years, 8 - 15 Years	8 - 15 Years, 8 - 15 Years	8 - 15 Years	8 - 15 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	8 - 15 Years	8 - 15 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	8 Years	8 Years	8 Years	8 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	5 Years	5 Years	5 Years	5 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	3 Years	3 Years	3 Years	3 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	21,186	52,62,807		21,186
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	-12,11,64,152	-14,10,19,065		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-12,11,64,152	-14,10,19,065		
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	15,92,03,254		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	-119,54,47,827		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-119,54,47,827		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,14,081	6,33,75,914		10,34,376
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	4,14,081	6,33,75,914		10,34,376
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	-12,15,57,047	-123,53,76,745		-10,13,190
Property, plant and equipment at end of period	40,37,36,469	52,52,93,516	176,06,70,261	205,60,50,543

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	52,62,807			
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			12,11,64,152	14,10,19,065
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			12,11,64,152	14,10,19,065
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	15,92,03,254			
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	-44,11,04,086		0	75,43,43,741
Total increase (decrease) through transfers and other changes, property, plant and equipment	-44,11,04,086		0	75,43,43,741
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7,33,17,719		6,20,295	99,41,805
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	7,33,17,719		6,20,295	99,41,805
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	-34,99,55,744		12,05,43,857	88,54,21,001
Property, plant and equipment at end of period	205,70,63,733	240,70,19,477	165,23,14,074	153,17,70,217



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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	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	-1,58,18,727	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-1,58,18,727	
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	-1,58,18,727	
Property, plant and equipment at end of period	64,63,49,216	2,57,51,871	2,57,51,871	4,15,70,598

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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	4,15,70,598	4,15,70,598	4,15,70,598	1,58,18,727

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]		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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			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		-27,11,242	-34,50,699
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-27,11,242	-34,50,699
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	15,92,03,254
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	1,58,18,727		0	-47,42,762
Total increase (decrease) through transfers and other changes, property, plant and equipment	1,58,18,727		0	-47,42,762
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	1,58,18,727		-27,11,242	15,10,09,793
Property, plant and equipment at end of period	1,58,18,727	0	29,59,84,194	29,86,95,436

**Disclosure of detailed information about property, plant and equipment [Table]****..(6)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	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	15,92,03,254	
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	15,92,03,254	
Property, plant and equipment at end of period	14,76,85,643	31,50,70,089	31,50,70,089	15,58,66,835

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				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	27,11,242	34,50,699		-27,11,242
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	27,11,242	34,50,699		-27,11,242
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	47,42,762		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	47,42,762		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	27,11,242	81,93,461		-27,11,242
Property, plant and equipment at end of period	1,90,85,895	1,63,74,653	81,81,192	29,59,84,194



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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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	-34,50,699			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-34,50,699			
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	15,92,03,254		0	15,92,03,254
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	-47,42,762		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-47,42,762		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	15,10,09,793		0	15,92,03,254
Property, plant and equipment at end of period	29,86,95,436	14,76,85,643	31,50,70,089	31,50,70,089

**Disclosure of detailed information about property, plant and equipment [Table]****..(9)**

Unless otherwise specified, all monetary values are in 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		27,11,242	34,50,699	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		27,11,242	34,50,699	
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	47,42,762	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	47,42,762	
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		27,11,242	81,93,461	
Property, plant and equipment at end of period	15,58,66,835	1,90,85,895	1,63,74,653	81,81,192

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

..(10)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	8,79,700		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	-11,39,59,572	-12,94,15,943		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-11,39,59,572	-12,94,15,943		
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	-111,47,20,742		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-111,47,20,742		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,35,126	5,80,93,808		3,82,489
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1,35,126	5,80,93,808		3,82,489
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	-11,40,94,698	-130,13,50,793		-3,82,489
Property, plant and equipment at end of period	6,31,40,726	17,72,35,424	147,85,86,217	154,34,86,066

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,79,700			
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			11,39,59,572	12,94,15,943
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			11,39,59,572	12,94,15,943
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	-43,88,54,006		0	67,58,66,736
Total increase (decrease) through transfers and other changes, property, plant and equipment	-43,88,54,006		0	67,58,66,736
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6,67,20,149		2,47,363	86,26,341
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	6,67,20,149		2,47,363	86,26,341
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	-50,46,94,455		11,37,12,209	79,66,56,338
Property, plant and equipment at end of period	154,38,68,555	204,85,63,010	148,03,45,340	136,66,33,131

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Factory 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	8,79,700	
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		-10,71,75,340	-11,92,54,393	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-10,71,75,340	-11,92,54,393	
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	-109,06,08,339	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-109,06,08,339	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,35,126	4,12,93,749	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1,35,126	4,12,93,749	

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		-10,73,10,466	-125,02,76,781	
Property, plant and equipment at end of period	56,99,76,793	2,03,35,977	12,76,46,443	137,79,23,224



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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	8,79,700		
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				10,71,75,340
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				10,71,75,340
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	-43,88,54,006		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-43,88,54,006		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,82,489	4,61,06,809		2,47,363
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	3,82,489	4,61,06,809		2,47,363
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	-3,82,489	-48,40,81,115		10,69,27,977
Property, plant and equipment at end of period	136,63,81,046	136,67,63,535	185,08,44,650	134,60,45,069

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			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	11,92,54,393		-67,84,232	-1,01,61,550
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	11,92,54,393		-67,84,232	-1,01,61,550
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	65,17,54,333		0	-2,41,12,403
Total increase (decrease) through transfers and other changes, property, plant and equipment	65,17,54,333		0	-2,41,12,403
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	48,13,060		0	1,68,00,059
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	48,13,060		0	1,68,00,059
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	76,61,95,666		-67,84,232	-5,10,74,012
Property, plant and equipment at end of period	123,91,17,092	47,29,21,426	4,28,04,749	4,95,88,981

**Disclosure of detailed information about property, plant and equipment [Table]****..(15)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	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	2,06,13,340	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	2,06,13,340	
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	-2,06,13,340	
Property, plant and equipment at end of period	10,06,62,993	17,71,05,020	17,71,05,020	19,77,18,360

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

..(16)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				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	67,84,232	1,01,61,550		-8,55,793
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	67,84,232	1,01,61,550		-8,55,793
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	2,41,12,403		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	2,41,12,403		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	38,13,281		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	38,13,281		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	67,84,232	3,04,60,672		-8,55,793
Property, plant and equipment at end of period	13,43,00,271	12,75,16,039	9,70,55,367	33,26,233

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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19,300		0	19,300
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	-11,86,609			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-11,86,609			
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	-57,71,972		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-57,71,972		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	-69,39,281		0	19,300
Property, plant and equipment at end of period	41,82,026	1,11,21,307	2,21,30,822	2,21,30,822

**Disclosure of detailed information about property, plant and equipment [Table]****..(18)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8,55,793	11,86,609	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		8,55,793	11,86,609	
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	57,71,972	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	57,71,972	
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		8,55,793	69,58,581	
Property, plant and equipment at end of period	2,21,11,522	1,88,04,589	1,79,48,796	1,09,90,215



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

..(19)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	42,80,272		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	-28,41,132	-51,69,183		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-28,41,132	-51,69,183		
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	-53,50,138		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-53,50,138		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,66,199	52,82,106		6,17,287
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	2,66,199	52,82,106		6,17,287
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	-31,07,331	-1,15,21,155		-6,17,287
Property, plant and equipment at end of period	1,34,92,819	1,66,00,150	2,81,21,305	4,78,97,996

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	42,80,272			
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			28,41,132	51,69,183
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			28,41,132	51,69,183
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	53,50,138
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	53,50,138
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	65,97,570		3,51,088	13,15,464
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	65,97,570		3,51,088	13,15,464
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	-23,17,298		24,90,044	92,03,857
Property, plant and equipment at end of period	4,85,15,283	5,08,32,581	3,44,05,177	3,19,15,133

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	42,80,272	
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		-28,41,132	-51,69,183	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-28,41,132	-51,69,183	
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	-53,50,138	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-53,50,138	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,66,199	52,82,106	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		2,66,199	52,82,106	
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		-31,07,331	-1,15,21,155	
Property, plant and equipment at end of period	2,27,11,276	1,34,92,819	1,66,00,150	2,81,21,305

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

..(22)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	42,80,272		
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				28,41,132
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				28,41,132
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	6,17,287	65,97,570		3,51,088
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	6,17,287	65,97,570		3,51,088
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	-6,17,287	-23,17,298		24,90,044
Property, plant and equipment at end of period	4,78,97,996	4,85,15,283	5,08,32,581	3,44,05,177



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

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	53,450
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	51,69,183		-3,53,328	-11,23,365
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	51,69,183		-3,53,328	-11,23,365
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	53,50,138		0	-45,73,525
Total increase (decrease) through transfers and other changes, property, plant and equipment	53,50,138		0	-45,73,525
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13,15,464		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	13,15,464		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	92,03,857		-3,53,328	-56,43,440
Property, plant and equipment at end of period	3,19,15,133	2,27,11,276	16,44,230	19,97,558

**Disclosure of detailed information about property, plant and equipment [Table]****..(24)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	53,450	
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	-12,44,066	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-12,44,066	
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	-11,90,616	
Property, plant and equipment at end of period	76,40,998	1,17,25,193	1,17,25,193	1,29,15,809

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

..(25)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				21,186
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	3,53,328	11,23,365		-1,30,664
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	3,53,328	11,23,365		-1,30,664
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	33,29,459		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	33,29,459		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		12,756
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		12,756
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	3,53,328	44,52,824		-1,22,234
Property, plant and equipment at end of period	1,00,80,963	97,27,635	52,74,811	42,453

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

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	30,085		21,186	30,085
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	-3,57,416			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-3,57,416			
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	-56,14,312		0	-10,06,014
Total increase (decrease) through transfers and other changes, property, plant and equipment	-56,14,312		0	-10,06,014
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		34,600	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		34,600	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	-59,41,643		-13,414	-9,75,929
Property, plant and equipment at end of period	1,64,687	61,06,330	74,67,236	74,80,650

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

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,30,664	3,57,416	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		1,30,664	3,57,416	
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	46,08,298	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	46,08,298	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		21,844	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		21,844	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		1,08,820	49,65,714	
Property, plant and equipment at end of period	84,56,579	74,24,783	73,15,963	23,50,249

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

..(28)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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	-3,12,421	-3,15,850		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-3,12,421	-3,15,850		
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	-3,88,55,649		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-3,88,55,649		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		

Total increase (decrease) in property, plant and equipment	-3,12,421	-3,91,71,499		0
Property, plant and equipment at end of period	3,53,943	6,66,364	3,98,37,863	6,67,02,543



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

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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			3,12,421	3,15,850
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			3,12,421	3,15,850
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	3,88,55,649
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	3,88,55,649
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		3,12,421	3,91,71,499
Property, plant and equipment at end of period	6,67,02,543	6,67,02,543	6,63,48,600	6,60,36,179

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

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	Temporary Shed	
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		-3,12,421	-3,15,850	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-3,12,421	-3,15,850	
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	-3,88,55,649	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-3,88,55,649	
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		-3,12,421	-3,91,71,499	
Property, plant and equipment at end of period	2,68,64,680	3,53,943	6,66,364	3,98,37,863

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

..(31)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Temporary Shed	Temporary Shed		Temporary Shed
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				3,12,421
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				3,12,421
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

..(32)

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
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	
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	3,15,850	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	3,15,850	
Impairment loss recognised in profit or loss, property, plant and equipment	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through transfers, property, plant and equipment	0	
Increase (decrease) through other changes, property, plant and equipment	3,88,55,649	
Total increase (decrease) through transfers and other changes, property, plant and equipment	3,88,55,649	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Retirements, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	3,91,71,499	
Property, plant and equipment at end of period	6,60,36,179	2,68,64,688

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of property, plant and equipment [TextBlock]	Textual information (28) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

## 182

## Textual information (25)

### **Depreciation method, property, plant and equipment**

NA, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013

## Textual information (26)

### **Depreciation method, property, plant and equipment**

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013

## Textual information (27)

### **Depreciation method, property, plant and equipment**

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013

## Textual information (28)

### Disclosure of property, plant and equipment [Text Block]

#### 1. 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

### [612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

### [400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2020	31/03/2019
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 INR

	31/03/2020	31/03/2019
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 INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,86,870	-1,95,241		
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	-1,86,870	-1,95,241		0
Other intangible assets at end of period	3,72,121	5,58,991	7,54,232	18,36,816

## Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,86,870	1,95,241
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		1,86,870	1,95,241
Other intangible assets at end of period	18,36,816	18,36,816	14,64,695	12,77,825

## Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,86,870	-1,95,241	
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		-1,86,870	-1,95,241	
Other intangible assets at end of period	10,82,584	3,72,121	5,58,991	7,54,232

## Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,86,870
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		1,86,870
Other intangible assets at end of period	18,36,816	18,36,816	18,36,816	14,64,695

## Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1,95,241		-1,86,870	-1,95,241
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	1,95,241		-1,86,870	-1,95,241
Other intangible assets at end of period	12,77,825	10,82,584	3,72,121	5,58,991

## Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		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	7,54,232	18,36,816	18,36,816	18,36,816

## Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	1,86,870	1,95,241		-1,86,870
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	1,86,870	1,95,241		-1,86,870
Other intangible assets at end of period	14,64,695	12,77,825	10,82,584	3,72,121



## Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-1,95,241			
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	-1,95,241		0	0
Other intangible assets at end of period	5,58,991	7,54,232	18,36,816	18,36,816

## Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		1,86,870	1,95,241	
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		1,86,870	1,95,241	
Other intangible assets at end of period	18,36,816	14,64,695	12,77,825	10,82,584

## Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost
Useful lives or amortisation rates, other intangible assets	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite
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 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost
Useful lives or amortisation rates, other intangible assets	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite
Whether other intangible assets are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		Textual information (29) [See below]
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

## Textual information (29)

### Disclosure of other intangible assets [Text Block]

#### 1. 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

### [401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

### [611100] Notes - Financial instruments

#### Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	160,43,28,010	185,63,54,961	2,60,08,887	2,60,08,887
Financial assets, at fair value	160,43,28,010	185,63,54,961	2,60,08,887	2,60,08,887

## Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,60,08,887	2,60,08,887	157,83,19,123	183,03,46,074
Financial assets, at fair value	2,60,08,887	2,60,08,887	157,83,19,123	183,03,46,074

## Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	157,83,19,123	183,03,46,074	23,87,52,583	25,36,51,276
Financial assets, at fair value	157,83,19,123	183,03,46,074	23,87,52,583	25,36,51,276
Description of other financial assets at fair value class			Cash and cash equivalents, Other financial assets	Cash and cash equivalents, Other financial assets

## Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	19,04,24,000	19,04,24,000	19,04,24,000	19,04,24,000
Financial assets, at fair value	19,04,24,000	19,04,24,000	19,04,24,000	19,04,24,000

## Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,83,28,583	6,32,27,276	4,51,12,708	6,01,76,264
Financial assets, at fair value	4,83,28,583	6,32,27,276	4,51,12,708	6,01,76,264
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 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,51,12,708	6,01,76,264	32,15,875	30,51,012
Financial assets, at fair value	4,51,12,708	6,01,76,264	32,15,875	30,51,012
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 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	32,15,875	30,51,012
Financial assets, at fair value	32,15,875	30,51,012
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 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	2,364,45,24,864	2,366,37,32,110	2,364,45,24,864	2,366,37,32,110
Financial liabilities, at fair value	2,364,45,24,864	2,366,37,32,110	2,364,45,24,864	2,366,37,32,110

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	NoncurrentInvestment_3	NoncurrentInvestment_4
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	(A) 19,04,24,000	(B) 19,04,24,000
Name of body corporate in whom investment has been made	Textual information (30) [See below]	Textual information (31) [See below]

## Footnotes

(A) The Investments of the company has been valued based on the following methods: Asset Based Valuation Method: An Asset Based Valuation is a type of valuation that focuses on company's net asset value (NAV), or the fair value (FV). In this particular method, the equity value of the company is derived or estimated by subtracting the fair value of liabilities from the assets. The value of the assets and liabilities is done on Fair Value method basis. Balance Sheet Method: Balance Sheet Method is a type of Equity Valuation method. This method utilizes the equity component of the balance sheet to derive the value of a company. The equity component comprises of the Shareholder's fund and Reserve and Surplus. The algebraic summation of these components depicts the Net Asset Value (NAV) of the company. Discounted Cash Flow Method Discounted cash flow (DCF) is a valuation method used to estimate the attractiveness of an investment opportunity. This method analyses the future free cash flow projections and discounts them, using a required annual rate, to arrive at present value estimates. A present value estimate is then used to evaluate the potential for investment. Out of the above the best method as per the data available with the company has been taken by the professionals and includes only NAV as per balance sheet method. Further, weightage has been assigned to the methods adopted according to suitability, company structure and status of the company to arrive at a value. In Note 3 the following investments have been further revalued as per the events occurred after the balance sheet date: 1.C&C Oman LLC- The said entity is one of the subsidiary company wherein C&C has a 70% stake and is the operating entity for the projects allocated in Oman, it was found that there are major contingent liabilities at site which were not forming part of the balance sheet, further the projects of Oman have been terminated by the employer due to no progress at site owing to the critical financial crunch being faced by C&C and high mounted liabilities prior to CIRP. Even after persuasion and continuous efforts for more than 2 years the projects were terminated and therefore considering the liabilities at site and all the invoices already discounted by the previous management of C&C and thus no significant receivable, it is estimated that no amount would be received from C&C Oman LLC. 2. C&C Myanmar Road Constructions Limited:- Similar to the case of Oman, C&C has a wholly owned subsidiary in Myanmar for execution of Myanmar project, however high outstanding at site and various recoveries from the employer for the already taken advance by C&C prior to CIRP, it was difficult to maintain any working capital cycle which ultimately led to stoppage of work. Further the said project after more than 3 years continuous efforts was terminated by the employer. Considering the various liabilities incurred at site which were not recognised in the books of accounts. It is estimated that no amount would be received from Myanmar from the subsidiary. 3. Mokama- Munger Highway Ltd. and North Bihar Highway Ltd. investment have been reported under current period at cost. Market value of these company share are INR 41,472.5 lacs as on valuation date. Please note that the RP is in continuous efforts to revive the above projects to the extent feasible/possible and also ensure that all the receivables are paid to C&C. However considering the high amount of pre CIRP liabilities at site and also considering the cross border transactions, we have taken a conservative approach and made provision of the stake in the books of accounts

(B) The Investments of the company has been valued based on the following methods: Asset Based Valuation Method: An Asset Based Valuation is a type of valuation that focuses on company's net asset value (NAV), or the fair value (FV). In this particular method, the equity value of the company is derived or estimated by subtracting the fair value of liabilities from the assets. The value of the assets and liabilities is done on Fair Value method basis. Balance Sheet Method: Balance Sheet Method is a type of Equity Valuation method. This method utilizes the equity component of the balance sheet to derive the value of a company. The equity component comprises of the Shareholder's fund and Reserve and Surplus. The algebraic summation of these components depicts the Net Asset Value (NAV) of the company. Discounted Cash Flow Method Discounted cash flow (DCF) is a valuation method used to estimate the attractiveness of an investment opportunity. This method analyses the future free cash flow projections and discounts them, using a required annual rate, to arrive at present value estimates. A present value estimate is then used to evaluate the potential for investment. Out of the above the best method as per the data available with the company has been taken by the professionals and includes only NAV as per balance sheet method. Further, weightage has been assigned to the methods adopted according to suitability, company structure and status of the company to arrive at a value. In Note 3 the following investments have been further revalued as per the events occurred after the balance sheet date: 1.C&C Oman LLC- The said entity is one of the subsidiary company wherein C&C has a 70% stake and is the operating entity for the projects allocated in Oman, it was found that there are major contingent liabilities at site which were not forming part of the balance sheet, further the projects of Oman have been terminated by the employer due to no progress at site owing to the critical financial crunch being faced by C&C and high mounted liabilities prior to CIRP. Even after persuasion and continuous efforts for more than 2 years the projects were terminated and therefore considering the liabilities at site and all the invoices already discounted by the previous management of C&C and thus no significant receivable, it is estimated that no amount would be received from C&C Oman LLC. 2. C&C Myanmar Road Constructions Limited:- Similar to the case of Oman, C&C has a wholly owned subsidiary in Myanmar for execution of Myanmar project, however high outstanding at site and various recoveries from the employer for the already taken advance by C&C prior to CIRP, it was difficult to maintain any working capital cycle which ultimately led to stoppage of work. Further the said project after more than 3 years continuous efforts was terminated by the employer. Considering the various liabilities incurred at site which were not recognised in the books of accounts. It is estimated that no amount would be received from Myanmar from the subsidiary. 3. Mokama- Munger Highway Ltd. and North Bihar Highway Ltd. investment have been reported under current period at cost. Market value of these company share are INR 41,472.5 lacs as on valuation date. Please note that the RP is in continuous efforts to revive the above projects to the extent feasible/possible and also ensure that all the receivables are paid to C&C. However considering the high amount of pre CIRP liabilities at site and also considering the cross border transactions, we have taken a conservative approach and made provision of the stake in the books of accounts

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019
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	19,04,24,000	19,04,24,000
Aggregate provision for diminution in value of non-current investments	-206,56,28,303	-206,56,28,303

## Textual information (30)

## 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, Equity Shares of C&C Projects Ltd, C&C Realtors Ltd, C&C Tolls Ltd, C&C Western UP Expressway Ltd, C&C (Oman) LLC , C&C Maynmar Road Constructions Co Ltd, BSC-C&C JV Nepal Pvt. Ltd

## Textual information (31)

## 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, Equity Shares of C&C Projects Ltd, C&C Realtors Ltd, C&C Tolls Ltd, C&C Western UP Expressway Ltd, C&C (Oman) LLC , C&C Maynmar Road Constructions Co Ltd, BSC-C&C JV Nepal Pvt. Ltd

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-50,73,41,942	-132,77,48,243
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-50,73,41,942	-132,77,48,243
Net cash flows from (used in) investing activities, continuing operations	6,21,89,400	97,02,66,620
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	6,21,89,400	97,02,66,620
Net cash flows from (used in) financing activities, continuing operations	42,90,05,630	24,63,16,811
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	42,90,05,630	24,63,16,811

## [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 INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity	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] 16,28,273	[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 INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity	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] 12,88,888	[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 INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 8,00,00,000	[shares] 8,00,00,000		[shares] 8,00,00,000
Value of shares authorised	80,00,00,000	80,00,00,000		80,00,00,000
Number of shares issued	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares issued	25,44,52,650	25,44,52,650		25,44,52,650
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	25,44,52,650	25,44,52,650		25,44,52,650
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	25,44,52,650	25,44,52,650		25,44,52,650
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	25,44,52,650	25,44,52,650		25,44,52,650
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	25,44,52,650	25,44,52,650		25,44,52,650
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	25,44,52,650	25,44,52,650	25,44,52,650	25,44,52,650
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 INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
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	80,00,00,000	
Number of shares issued	[shares] 2,54,45,265	
Value of shares issued	25,44,52,650	
Number of shares subscribed and fully paid	[shares] 2,54,45,265	
Value of shares subscribed and fully paid	25,44,52,650	
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	25,44,52,650	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,54,45,265	
Value of shares called	25,44,52,650	
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	25,44,52,650	
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	25,44,52,650	25,44,52,650
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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,909,79,87,175	1,852,47,97,572	508,50,03,090	508,50,03,090

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	508,50,03,090	508,50,03,090	508,50,03,090	508,50,03,090

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	510,09,27,880	510,09,27,880	768,01,57,225	710,69,67,622

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	768,01,57,225	710,69,67,622	123,18,98,980	123,18,98,980

**Classification of borrowings [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for other property, plant and equipment [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,16,18,881	14,16,18,881	14,16,18,881	14,16,18,881

**Classification of borrowings [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2020	31/03/2019
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	109,02,80,099	109,02,80,099

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (32) [See below]



## Textual information (32)

## Disclosure of notes on borrowings explanatory [Text Block]

<p>It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL, - Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.</p>	
<p>Details of Securities of Secured Term Loans from Banks &amp; Others under CDR Scheme including Principal overdue amount and interest and penal interest as per claimed file by bank and financial institution.</p>	
<p>A. FOR TL: IN FAVOUR OF SBP, SBH, L&amp;T Infra, Bajaj and SREI</p>	
<p>For WCTL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd:</p>	
<p>FOR FITL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd, L&amp;T Infra and SREI:</p>	
<p>a. First charge ranking pari passu by way of mortgage on immovable property bearing Plot No. 70, Sector-32, Gurgaon, Haryana admeasuring 2167.90 Sq. Meters and hypothecation of moveable, fixed assets both present and future of Comapney except specifically charged assets;</p>	
<p>b. Second charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in-progress, consumable stores and spares, book debts, bills receivable etc.</p>	
<p>B. Additional Security</p>	
<p>In addition to the aforesaid securities on the Facilities, all the CDR Lenders shall be secured further by following additional collateral securities and shall have First charge ranking pari passu:</p>	

a. Pledge of entire unencumbered shares of the Borrower held by promoters and promoter group which shall include following persons and companies:				
i.	Mr. Gurjeet Singh Johar (Chairman)			
ii.	Mr. Charanbir Singh Sethi (Managing Director)			
iii.	Mr. Rajbir Singh (Whole time Director)			
iv.	Mr. Amrit Pal Singh Chadha (Whole time Director)			
v.	Mr. Sanjay Gupta (Whole time Director)			
vi.	M/s S J Leasing & Investment Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 11 Club Drive, MG Road, Ghittorni, New Delhi-110030;			
vii.	M/s Bags Registry Services Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 74, Hemkunt Colony, Opposite Nehru Place, New Delhi-110019;			
b. It is acknowledged that the 10% shares of the Promoters held in Company were pledged in favour of the Lenders including some Non-CDR Lenders i.e., DBS Bank Limited, Standard Chartered Bank who had sanctioned working capital facility prior to Cut-off Date. Consequent upon the CDR Package, proportionate share of the Non- CDR Lenders i.e Barclays Bank, DBS Bank Limited, Standard Chartered Bank in the security of pledge of Promoter s share shall be protected in proportion of their liability towards Working Capital Facility				
AND balance amount of security shall be shared among the CDR Lenders in proportion to their liability towards the Working Capital Facility;				
c. Pledge of all encumbered shares held by Company, Promoters and Promoter				

Group which shall become unencumbered in future of all the Special Purpose Vehicles (SPVs) namely (i) C&C Projects Limited ( no. of shares 56304422), (ii) C&C Realtors Limited ( No. of Shares 125817254), (iii) North Bihar Highways Limited ( No. of Shares 1363700) , (iv) Mokama Munger Highways Limited ( No. of Shares 563940), (v) Patna Bakhtiyarpur Tollways Limited ( No. of Shares 785859), (vi) C&C Western UP Expressway Limited ( No. of Shares 25500) and shares of other SPVs namely C&C Towers Limited & BSC C&C Kurali Toll Road Limited.

d. The Promoter shall provide additional security by way of mortgage of unencumbered immovable properties having valuation equivalent Rs. 30.00 Cr. as collateral only to CDR Lenders.

C.  
Creation of Additional Security:

If, at any time during the subsistence of this Agreement, CDR Lenders are of the opinion that the security provided by the Borrower has become inadequate to cover the balance of the Loans then outstanding, then, on CDR Lenders/Monitoring Committee advising the Borrower to that effect, the Borrower shall provide and furnish to CDR Lenders/Monitoring Committee, to their satisfaction such additional security as may be acceptable to CDR Lenders/Monitoring Agency to cover such deficiency

D.  
Acquisition of Additional Immovable Properties

So long as any monies remain due and outstanding to the CDR Lenders, the Borrower undertakes to notify the CDR Lenders/ Monitoring Institution in writing of all its acquisitions of immovable properties and as soon as practicable thereafter to make out a marketable title to the satisfaction of Security Trustee/Monitoring Institution and charge the same in favour of the CDR Lenders by way of first charge in such form and manner as may be decided by the CDR Lenders.

E.  
Guarantee

The Borrower shall procure irrevocable and unconditional guarantee(s) of its Promoters and Promoter Group i.e.,

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

i. Mr. Gurjeet Singh Johar (Chairman)

ii. Mr. Charanbir Singh Sethi (Managing Director)

iii. Mr. Rajbir Singh (Whole time Director)					
iv. Mr. Amrit Pal Singh Chadha (Whole time Director)					
v. Mr. Sanjay Gupta (Whole time Director)					
b. Unconditional and irrevocable Corporate Guarantee of following companies as part of Promoter Group,					
i. M/s S J Leasing & Investment Private Limited and					
ii. M/s Bags Registry Services Private Limited					
in favour of CDR Lenders and those Non CDR Lenders who give their consent for restructuring on the same terms and conditions as contained in CDR Agreement and other Financing Documents and Security Documents.					
Details of Securities of Secured Term Loans for Machinery & Vehicles from Others under Non-CDR Scheme .					
Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director.					
Working Capital Loan & Demand Loan are secured as follows:-					
(a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and;					
(b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders;					

(c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier					
The Borrower and CDR Lenders acknowledge that the Non-CDR Lenders i.e, DBS Bank Limited, Standard Chartered Bank have following Existing Security Documents ( other than the existing securities referred hereinabove for them ) in their favour;					
a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,					
i. Mr. Gurjeet Singh Johar (Chairman)					
ii. Mr. Charanbir Singh Sethi (Managing Director)					
iii. Mr. Rajbir Singh (Whole time Director)					
iv. Mr. Amrit Pal Singh Chadha (Whole time Director)					
v. Mr. Sanjay Gupta (Whole time Director)					
b. Unconditional and irrevocable Corporate Guarantee of M/s Case Components Industries Private Limited , a company registered under the Companies act,1956 and having its registered office at 74, Hemkunt Colony , Nehru Place , New Delhi.					

**[612700] Notes - Income taxes****Disclosure of temporary difference, unused tax losses and unused tax credits [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Depreciation amortisation impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Deferred tax relating to items credited (charged) directly to equity	0		0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0		0	
Deferred tax liabilities	0		0	
Net deferred tax liability (assets)	0	0	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0		0	
Net deferred tax liabilities	0		0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0		0	
Deferred tax expense (income) recognised in profit or loss	0		0	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0		0	
Deferred tax relating to items credited (charged) directly to equity	0		0	
Aggregated income tax relating to components of other comprehensive income	0		0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	
Total increase (decrease) in deferred tax liability (assets)	0		0	
Deferred tax liability (assets) at end of period	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	5,51,04,724
Adjustments for current tax of prior periods	0	3,37,58,861
Total current tax expense (income) and adjustments for current tax of prior periods	0	8,88,63,585
Total tax expense (income)	0	8,88,63,585
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-23,69,97,356	-2,336,38,46,459
Tax expense (income) at applicable tax rate	0	8,88,63,585
Total tax expense (income)	0	8,88,63,585
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-23,69,97,356	-2,336,38,46,459

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
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 INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	29,13,583	50,10,509	29,13,583	47,47,029
Goods in transit	0	0	0	0
Mode of valuation	Inventories are valued at the lower of cost and net realisable value	Textual information (33) [See below]	Inventories are valued at the lower of cost and net realisable value	Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date.

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [Member]
	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	2,63,480
Goods in transit	0
Mode of valuation	Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date.



## Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Unsecured considered good [Member]		Secured considered good [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	72,00,00,000	72,00,00,000	143,02,86,397	168,23,13,350
Allowance for bad and doubtful debts	57,19,67,274	(A) 57,19,67,274	0	0
Total trade receivables	14,80,32,726	14,80,32,726	143,02,86,397	168,23,13,350
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	14,80,32,726	14,80,32,726	143,02,86,397	168,23,13,350
Total trade receivables due by directors, other officers or others	14,80,32,726	14,80,32,726	143,02,86,397	168,23,13,350
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

## Footnotes

(A) Provision for diminution in value of Claims(Liability)

## Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOther_7	OtherNoncurrentAssetsOther_8	OtherNoncurrentAssetsOther_9	OtherNoncurrentAssetsOther_10
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	540,86,94,481	-471,91,85,943	13,13,64,276	540,86,94,481
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(Liability)	Advance Tax (Net of Provisions)	Unbilled Revenue (Claims Inventory)
Other non-current assets, others	540,86,94,481	-471,91,85,943	13,13,64,276	540,86,94,481

## Other non-current assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOther_11	OtherNoncurrentAssetsOther_12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	-471,91,85,943	12,99,02,493
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Provision for diminution in value of Unbilled Revenue(Liability)	Advance Tax (Net of Provisions)
Other non-current assets, others	-471,91,85,943	12,99,02,493

## Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans to related parties [Member]		Loans given other related parties [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	132,69,13,653	132,69,13,653	132,69,13,653	132,69,13,653
Allowance for bad and doubtful loans	130,09,04,766	130,09,04,766	(A) 130,09,04,766	(B) 130,09,04,766
Total loans	2,60,08,887	2,60,08,887	2,60,08,887	2,60,08,887
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

## Footnotes

(A) Provision for diminution in value of Loan from Related Party(Liability)

(B) Provision for diminution in value of Loan from Related Party(Liability)

## Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_13	_OtherCurrentAssetsOther_14	_OtherCurrentAssetsOther_15	_OtherCurrentAssetsOther_16
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	102,47,22,348	10,38,994	197,86,05,786	107,78,65,692
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Retention Money Receivable from employers	Prepaid Expenses	Creditor Debit Balances & advances to Contractors and others	Balance with Joint Ventures
Other current assets, others	102,47,22,348	10,38,994	197,86,05,786	107,78,65,692

## Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_17	_OtherCurrentAssetsOther_18	_OtherCurrentAssetsOther_19	_OtherCurrentAssetsOther_20
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	48,24,85,146	26,60,69,514	4,74,10,821	-385,70,58,349
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	48,24,85,146	26,60,69,514	4,74,10,821	-385,70,58,349

## Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_21	_OtherCurrentAssetsOther_22	_OtherCurrentAssetsOther_23	_OtherCurrentAssetsOther_24
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	7,30,57,573	88,66,88,162	8,68,648	197,72,62,129
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other amount recoverable from related parties	Retention Money Receivable from employers	Prepaid Expenses	Creditor Debit Balances & advances to Contractors and others
Other current assets, others	7,30,57,573	88,66,88,162	8,68,648	197,72,62,129

## Other current assets others [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_25	_OtherCurrentAssetsOther_26	_OtherCurrentAssetsOther_27	_OtherCurrentAssetsOther_28
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	103,73,15,176	48,24,85,146	27,18,32,590	3,12,89,339
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with Joint Ventures	Misc. Current Assets	Unbilled Revenue (Due from Customers)	Balance with Revenue Authority
Other current assets, others	103,73,15,176	48,24,85,146	27,18,32,590	3,12,89,339

## Other current assets others [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_29	_OtherCurrentAssetsOther_30
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	-385,70,58,349	1,85,50,716
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Provision for diminution in value of Other Current Assets(Liability)	Other amount recoverable from related parties
Other current assets, others	-385,70,58,349	1,85,50,716

## Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Non-current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	3,73,33,783	3,05,01,585	0	2,13,95,721
Provision leave encashment	1,23,22,952	87,22,073	0	54,67,567
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	4,96,56,735	3,92,23,658	0	2,68,63,288
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	4,96,56,735	3,92,23,658	0	2,68,63,288

## Disclosure of breakup of provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	3,73,33,783	91,05,864
Provision leave encashment	1,23,22,952	32,54,506
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	4,96,56,735	1,23,60,370
Provision for corporate tax [Abstract]		
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	0	0
Provision for corporate dividend tax	0	0
Total provision for corporate tax	0	0
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0	0
Total provisions	4,96,56,735	1,23,60,370

**Other current liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOther_34	OtherCurrentLiabilitiesOther_35	OtherCurrentLiabilitiesOther_36	OtherCurrentLiabilitiesOther_37
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	20,06,03,265	7,71,36,346	1,11,28,567	2,79,79
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Salaries, Wages & other Balances of employees	Expenses Payable	Retention Money Payable	Payable to related parties
Other current liabilities, others	20,06,03,265	7,71,36,346	1,11,28,567	2,79,79

**Other current liabilities, others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOther_38	OtherCurrentLiabilitiesOther_39	OtherCurrentLiabilitiesOther_40
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of other current liabilities notes [Abstract]			
Other current liabilities [Abstract]			
Other current liabilities, others	17,29,26,641	2,75,52,071	3,99,48,369
Other current liabilities, others [Abstract]			
Other current liabilities, others [Line items]			
Description of other current liabilities, others	Salaries, Wages & Other Balances of employees	Payable to Related Parties	Expenses payable
Other current liabilities, others	17,29,26,641	2,75,52,071	3,99,48,369

**Other current financial liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	OtherCurrentFinancialLiabilitiesOther_32	OtherCurrentFinancialLiabilitiesOther_33
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	138,66,36,793	54,01,71,960
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Current Maturity of Advances from Employers	Current Maturity of Advances from Employers
Other current financial liabilities, others	138,66,36,793	54,01,71,960

**Other non-current financial assets, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	OtherNonCurrentFinancialAssetsOther_5	OtherNonCurrentFinancialAssetsOther_6
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	30,30,155	30,30,155
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	30,30,155	30,30,155

**Other non-current liabilities others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	OtherNoncurrentLiabilitiesOther_31
	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]	
Other non-current liabilities [Abstract]	
Other non-current liabilities others	79,73,02,132
Other non-current liabilities others [Abstract]	
Other non-current liabilities others [Line items]	
Description of other non-current liabilities others	Advance from employers
Other non-current liabilities others	79,73,02,132



Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Dividend receivable, subsidiaries	0	0	
Dividend receivable, others	0	0	
Total dividend receivable	0	0	
Derivative assets	0	0	
Interest income accrued	1,85,720	20,857	
Total other non-current financial assets	32,15,875	30,51,012	
Advances, non-current	0	0	
Total other non-current assets	82,08,72,814	81,94,11,031	
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	1,14,97,584	2,78,39,373	
Total balance with banks	1,14,97,584	2,78,39,373	
Cheques, drafts on hand	0	0	
Cash on hand	1,94,877	0	
Others	0	0	
Total cash and cash equivalents	1,16,92,461	2,78,39,373	13,90,04,185
Bank balance other than cash and cash equivalents	3,34,20,247	3,23,36,891	
Total cash and bank balances	4,51,12,708	6,01,76,264	13,90,04,185
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	109,41,97,525	84,92,33,557	
Advances received	0	0	
Total other non-current liabilities	0	79,73,02,132	
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	138,66,36,793	54,01,71,960	
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	30,23,08,290	27,72,98,251	

Accrued expenses payable	0	0
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	30,23,08,290	27,72,98,251
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	61,91,56,119	51,77,25,332

## Textual information (33)

### Mode of valuation

Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date., Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date.

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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	493,69,39,986	493,69,39,986
Guarantees	102,46,15,000	141,88,28,000
Other money for which company is contingently liable	(A) 208,74,07,000	(B) 208,74,07,000
Total contingent liabilities	804,89,61,986	844,31,74,986
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	804,89,61,986	844,31,74,986
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 provision made by nidhi companies [Abstract]		
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0
Cumulative amount provided till previous year	0	0
Amount provided in current year	0	0
Balance amount to be provided	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	-2,014,81,64,613	-1,991,11,67,257

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	189,88,21,451	189,88,21,451
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	213,33,28,165
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 & Bank Guarantee 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 & Bank Guarantee given ₹22.92 Lacs), Demand raised by Service-tax Departments

### [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]

## Textual information (34)

### Disclosure of revenue [Text Block]

#### 1. Revenue recognition

The Company had adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly had reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

#### 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.

#### 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 (35)

### Disclosure of revenue [Text Block]

#### 1. Revenue recognition

The Company has adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

#### 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.

#### 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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

**[612000] Notes - Construction contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	Yes	Yes
Revenue from construction contracts	153,45,83,451	425,08,36,797
Methods used to determine construction contract revenue recognised	Textual information (36) [See below]	Textual information (37) [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)	4,240,14,82,960	4,086,68,99,509
Advances received for contracts in progress	138,66,36,793	133,74,74,092
Retention for contracts in progress	44,56,64,155	30,76,29,970
Gross amount due from customers for contract work as Assets	565,57,02,519	566,14,65,595
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

**Textual information (36)****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 (37)****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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of employee benefits [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (38)

### Disclosure of employee benefits [Text Block]

#### 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 (39)

### Disclosure of employee benefits [Text Block]

#### 1. 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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of borrowing costs [TextBlock]		Textual information (40) [See below]
Whether any borrowing costs has been capitalised during the year	No	No

**Textual information (40)****Disclosure of borrowing costs [Text Block]**

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 INR

Key managerial personnels and directors [Axis]	KeyManagerialPersonnelsAndDirector_118	KeyManagerialPersonnelsAndDirector_119	KeyManagerialPersonnelsAndDirector_120	KeyManagerialPersonnelsAndDirector_121
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	AMRIT PAL SINGH CHADHA	GURJEET SINGH JOHAR	RAJBIR SINGH	CF
Director identification number of key managerial personnel or director	00065139	00070530	00186632	00
Date of birth of key managerial personnel or director	08/01/1963	13/06/1949	20/09/1956	20
Designation of key managerial personnel or director	Whole Time Director	Whole Time Director	Whole Time Director	M:
Qualification of key managerial personnel or director	B Com	CA	B.A	B.
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	
Total 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 INR

Key managerial personnels and directors [Axis]	KeyManagerialPersonnelsAndDirector_122
	<b>01/04/2019 to 31/03/2020</b>
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	SANJAY GUPTA
Director identification number of key managerial personnel or director	00221247
Date of birth of key managerial personnel or director	14/05/1959
Designation of key managerial personnel or director	Whole Time Director
Qualification of key managerial personnel or director	B.Tech Civil
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Gross salary to key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of leases [TextBlock]		Textual information (41) [See below]
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

**Textual information (41)****Disclosure of leases [Text Block]**

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

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 INR

<b>Miscellaneous other operating revenues [Axis]</b>	<b>MiscellaneousOtherOperatingRevenue_41</b>	<b>MiscellaneousOtherOperatingRevenue_42</b>
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	15,85,33,467	16,62,26,278
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Income from hire of Plant and Equipments	Income from hire of Plant and Equipments
Miscellaneous other operating revenues	15,85,33,467	16,62,26,278

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	154,15,88,504	540,37,07,734
Other operating revenues	15,85,33,467	16,62,26,278
Other operating revenues	15,85,33,467	16,62,26,278
Total revenue from operations other than finance company	170,01,21,971	556,99,34,012
Total revenue from operations	170,01,21,971	556,99,34,012
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	(A) 15,85,33,467	(B) 16,62,26,278
Total other operating revenues	15,85,33,467	16,62,26,278
Total other operating revenues	15,85,33,467	16,62,26,278
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 15,85,33,467	(B) 16,62,26,278
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other 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	57,65,069	2,33,23,562
Interest from customers on amounts overdue, non-current investments	0	0
Interest on non-current intercorporate deposits	0	0
Interest on non-current debt securities	0	0
Interest on non-current government securities	0	0
Interest on other non-current investments	0	0
Total interest income on non-current investments	57,65,069	2,33,23,562
Total interest income	57,65,069	2,33,23,562
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Dividend income non-current equity securities	0	0
Dividend income non-current mutual funds	0	0
Dividend income non-current investments from others	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
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Rental income on investment property, non-current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	0	0

Net gain (loss) on derivatives	0	0
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0	0
Gain on disposal of intangible Assets	0	0
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0	0
Excess provision diminution in value investment written back	0	0
Excess provisions bad doubtful debts advances written back	0	0
Income government grants subsidies	0	0
Income export incentives	0	0
Income import entitlements	0	0
Income insurance claims	0	0
Income from subsidiaries	0	0
Interest on income tax refund	0	0
Income on brokerage commission	0	0
Income on sales tax benefit	0	0
Excess provisions written back	0	0
Liabilities written off	0	0
Other allowances deduction other income	0	0
Miscellaneous other non-operating income	6,28,42,045	25,07,34,316
Total other non-operating income	6,28,42,045	25,07,34,316
Income from pipeline transportation	0	0
Total other income	6,86,07,114	27,40,57,878
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	0	0
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, banks	0	0
Interest expense current loans, others	0	0
Total interest expense current loans	0	0
Interest expense deposits	0	0
Interest expense debt securities	0	0
Interest expense other borrowings	0	0
Interest expense borrowings	93,18,141	826,88,79,345
Interest lease financing	0	0
Other interest charges	2,834	(C) 1,97,84,154
Total interest expense	93,20,975	828,86,63,499
Dividend on preference shares treated as debt	0	0
Other borrowing costs	0	0
Net gain/loss on foreign currency transactions and translations treated as finance costs	13,36,14,779	0
Total finance costs	14,29,35,754	828,86,63,499
Employee benefit expense [Abstract]		
Salaries and wages	9,80,46,371	15,41,56,147
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Contribution to provident and other funds for others	75,96,528	45,15,753
Total contribution to provident and other funds	75,96,528	45,15,753
Employee share based payment [Abstract]		

Employee share based payment- Cash settled	0	0
Employee share based payment- Equity settled	0	0
Total employee share based payment	0	0
Commission employees	0	0
Employee medical insurance expenses	0	0
Leave encashment expenses	0	0
Gratuity	0	0
Pension schemes	0	0
Voluntary retirement compensation	0	0
Other retirement benefits	0	0
Staff welfare expense	21,12,947	1,56,31,793
Other employee related expenses	0	0
Total employee benefit expense	10,77,55,846	17,43,03,693
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	12,13,51,022	14,12,14,307
Amortisation expense	0	0
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	12,13,51,022	14,12,14,307
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	33,93,831	16,08,40,385
Power and fuel	0	0
Rent	33,10,379	1,09,82,804
Repairs to building	73,150	1,41,285
Repairs to machinery	14,72,880	88,60,668
Insurance	67,239	83,98,841
Rates and taxes excluding taxes on income [Abstract]		
Excise duty	0	0
Purchase tax	0	0
Other cess taxes	4,27,102	18,35,471
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	4,27,102	18,35,471
Research development expenditure	0	0
Subscriptions membership fees	0	0
Electricity expenses	67,45,695	86,42,336
Telephone postage	84,743	16,15,423
Printing stationery	0	14,28,294
Information technology expenses	0	0
Travelling conveyance	12,07,759	74,98,686
Catering canteen expenses	0	0
Entertainment expenses	0	0
Legal professional charges	1,12,12,969	12,60,38,027
Training recruitment expenses	0	0
Vehicle running expenses	1,05,902	48,59,459
Safety security expenses	32,80,945	74,53,849
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	0	0
Books periodicals	0	0
Seminars conference expenses	0	0
Registration filing fees	0	0
Custodial fees	0	0
Bank charges	0	0
Guarantee commission	1,74,167	2,09,30,054
Cost repairs maintenance other assets	2,97,020	35,68,957
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Hire charges assets contracts	7,77,820	1,10,35,143
Total contract cost	7,77,820	1,10,35,143
Payments to auditor [Abstract]		
Payment for audit services	8,96,000	14,41,315
Payment for taxation matters	0	0
Payment for company law matters	0	0
Payment for other services	0	5,62,500
Payment for reimbursement of expenses	0	42,641
Total payments to auditor	8,96,000	20,46,456



CSR expenditure	0	0
Miscellaneous expenses	135,44,65,589	1,718,38,10,872
Total other expenses	138,79,93,190	1,756,99,87,010
Current tax [Abstract]		
Current tax pertaining to previous years	0	3,37,58,861
Current tax pertaining to current year	0	5,51,04,724
MAT credit recognised during year	0	0
Total current tax	0	8,88,63,585

### Footnotes

(A) Income from hire of Plant and Equipments

(B) Income from hire of Plant and Equipments

(C) Interest on late payment of taxes

### [613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,16,92,461	2,78,39,373	13,90,04,185
Cash and cash equivalents	1,16,92,461	2,78,39,373	13,90,04,185

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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
Tax effect of exceptional items	0	0
Total exceptional items	0	0
Details of nature of exceptional items	NA	NA
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	8,46,82,244	148,67,73,665
Export revenue services	145,69,06,260	391,69,34,069
Total revenue from sale of services	154,15,88,504	540,37,07,734
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties	0	468,35,14,719
Bad debts of related parties	0	0

**[611200] Notes - Fair value measurement**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		Textual information (42) [See below]
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		Textual information (43) [See below]
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]		Textual information (44) [See below]
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

## Textual information (42)

### Disclosure of subsidiaries [Text Block]

C & C Constructions Limited ( Company ) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process ( CIRP ) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 ( IBC ) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal ( NCLT ), Special Bench, New Delhi. Vide an order dated 7

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October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

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February 2019 and is now under Liquidation since 7

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October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, 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

Limited cooperation from the existing auditors due to non payment of their past dues

Complete lockdown by the Hon ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation

Due to all practical difficulties and noncompliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

## Textual information (43)

### Disclosure of associates [Text Block]

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## Textual information (44)

### Disclosure of joint ventures [Text Block]

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The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

## [611400] Notes - Separate financial statements

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	Textual information (45) [See below]
Disclosure of joint ventures [TextBlock]	Textual information (46) [See below]
Disclosure of associates [TextBlock]	Textual information (47) [See below]

## Textual information (45)

### Disclosure of subsidiaries [Text Block]

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Shut down of ERP server and other practical difficulties including electricity connection loss due to non payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters loans and guarantees cannot be provided as reliable information is not available.

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The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

## Textual information (46)

### Disclosure of joint ventures [Text Block]

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SFIO investigation being carried on during the process for period prior to commencement of insolvency

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## Textual information (47)

### Disclosure of associates [Text Block]

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**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	SubsidiariesMember_RelatedParty_44	SubsidiariesMember_RelatedParty_45	SubsidiariesMember_RelatedParty_51	SubsidiariesMember_RelatedParty_52
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of 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 Projects Ltd	C&C Realtors Ltd
Country of incorporation or residence of related party	OMAN	MYANMAR	INDIA	INDIA
CIN of related party			U74999HR2007PLC036644	U45200HR2009PLC036644
Description of nature of transactions with related party	Hire Charges Received, Materials Purchased, Other Construction expenses, Salaries paid by, Other amount recoverable from related parties, Trade Payable, other liabilities of related parties	Material Purchased, trade payable, Retention money Payable	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables
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	2,42,29,428	15,98,09,302		
Revenue from rendering of services related party transactions	15,39,81,706			
Settlement of liabilities on behalf of entity by related party, related party transactions	1,14,16,184			
Other related party transactions expense	130,02,55,653			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	75,38,48,295	1,94,98,239		
Amounts receivable related party transactions	5,45,06,857			



## Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	SubsidiariesMember_RelatedParty_53	SubsidiariesMember_RelatedParty_54	SubsidiariesMember_RelatedParty_65	SubsidiariesMember_RelatedParty_66
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C Tolls Ltd	C&C Western UP Expressway Ltd	C&C Towers Ltd	C&C (Oman) LLC
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	OMAN
CIN of related party	U45400HR2011PLC043758	U45400HR2011PLC044081	U45206HR2009PLC038928	
Description of nature of transactions with related party	Trade Payable	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Trade Payable	Hire Charges Rec Diminution in Investment and Other Recoverables
Description of nature of related party relationship	subsidiary company	subsidiary company	subsidiary company	subsidiary company
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions				
Other related party transactions expense				
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,03,26,673		49,46,16,140	

## Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	SubsidiariesMember_RelatedParty_85	SubsidiariesMember_RelatedParty_91	SubsidiariesMember_RelatedParty_92	SubsidiariesMember_RelatedParty_93
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C Maynmar Road Constructions Co Ltd	C&C Projects Ltd	C&C Realtors Ltd	C&C Tolls Ltd
Country of incorporation or residence of related party	MYANMAR	INDIA	INDIA	INDIA
CIN of related party		U74999HR2007PLC036644	U45200HR2009PLC039834	U45400HR2011PLC036644
Description of nature of transactions with related party	Export Turnover, Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables
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
Revenue from rendering of services related party transactions	38,83,305			
Other related party transactions expense	5,06,50,474	140,11,42,556	125,90,11,579	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions				

## Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]		Associates [Member]	
Related party [Axis]	SubsidiariesMember_RelatedParty_94	SubsidiariesMember_RelatedParty_105	AssociatesMember_RelatedParty_43	AssociatesMember
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/ to 31/03/
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C Western UP Expressway Ltd	C&C Towers Ltd	C&C Constructions (Kenya) Ltd	Case Cold Roll Form
Country of incorporation or residence of related party	INDIA	INDIA	KENYA	INDIA
CIN of related party	U45400HR2011PLC044081	U45206HR2009PLC038928		U74899DL2000PLC
Description of nature of transactions with related party	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Trade Payable	Hire Charges Received, Provision for Diminution in Loans & Advances and Other Recoverables	Trade Payable
Description of nature of related party relationship	subsidiary company	subsidiary company	associate company	associate company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0		
Other related party transactions expense	42,20,83,530			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		49,46,16,140		

## Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_48	AssociatesMember_RelatedParty_49	AssociatesMember_RelatedParty_50	AssociatesMember_Rel
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C & C Corporate Services Ltd.	Patna Bakhtiyarpur Tollway Ltd	BSC-C&C JV Nepal Pvt. Ltd	Frontline Innovation Pvt. I
Country of incorporation or residence of related party	INDIA	INDIA	NEPAL	INDIA
CIN of related party	U74920DL2008PLC174405	U45203TG2011PLC072503		U45100DL1995PTC0673
Description of nature of transactions with related party	other amount recoverable from related parties	Provision for Diminution in Investment	Provision for Diminution in Investment	Trade Payable
Description of nature of related party relationship	associate company	associate company	associate company	associate company
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions				
Amounts receivable related party transactions	1,85,50,716			

## Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_62	AssociatesMember_RelatedParty_63	AssociatesMember_RelatedParty_64	AssociatesMember_Rel
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of 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 MANAGEMENT PRIVA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45200TG2010PLC068804	U45203HR2010PLC040958	U27130DL1997PTC089987	U74140DL2010PTC20571
Description of nature of transactions with related party	Advances Recoverable	Advances Recoverable	Trade Payable	Trade Payable
Description of nature of related party relationship	associate company	associate company	associate company	associate company
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1,88,92,951	
Amounts receivable related party transactions	24,95,789	26,73,97,329		

## Disclosure of transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_72	AssociatesMember_RelatedParty_81	AssociatesMember_RelatedParty_83	AssociatesMember_RelatedParty_84
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BAGS REGISTRY SERVICES PRIVATE LIMITED	Sj leasing investment	C&C Constructions (Kenya) Ltd	Case Cold Roll Forming I
Country of incorporation or residence of related party	INDIA	INDIA	KENYA	INDIA
Permanent account number of related party		AABCS2708M		
CIN of related party	U74899DL1994PTC060117			U74899DL2000PLC1037:
Description of nature of transactions with related party	other liabilities to related parties	other liabilities to related parties	Hire Charges Received, Provision for Diminution in Loans & Advances and Other Recoverables	Material Purchased, Trade
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				
Revenue from rendering of services related party transactions			10,80,000	
Other related party transactions expense	23,34,076	90,09,240	1,25,82,348	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions				

## Disclosure of transactions between related parties [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_88	AssociatesMember_RelatedParty_89	AssociatesMember_RelatedParty_90	AssociatesMember_RelatedParty_91
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C & C Corporate Services Ltd.	Patna Bakhtiyarpur Tollway Ltd	BSC-C&C JV Nepal Pvt. Ltd	Frontline Innovation Pvt. Ltd
Country of incorporation or residence of related party	INDIA	INDIA	NEPAL	INDIA
CIN of related party	U74920DL2008PLC174405	U45203TG2011PLC072503		U45100DL1995PTC0673
Description of nature of transactions with related party	Purchase of Service, Trade Payable	Provision for Diminution in Investment	Provision for Diminution in Investment	Provision for Diminution in Investment, Advances and Other Receivables
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				
Services received related party transactions	50,30,123			
Other related party transactions expense		11,60,58,850	5,00,00,000	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	85,84,824			

## Disclosure of transactions between related parties [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	AssociatesMember_RelatedParty_102	AssociatesMember_RelatedParty_103	AssociatesMember_RelatedParty_104	AssociatesMember
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mokama-Munger Highway Ltd	North-Bihar Highway Ltd	CASE COMPONENTS INDUSTRIES PRIVATE LIMITED	BAGS REGISTRAR PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45200TG2010PLC068804	U45203HR2010PLC040958	U27130DL1997PTC089987	U74899DL1994PTC000000
Description of nature of transactions with related party	Advances Recoverable	Advances Recoverable	Trade Payable	other liabilities to 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				
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1,88,92,951	
Amounts receivable related party transactions	24,95,789	2,35,13,098		



## Disclosure of transactions between related parties [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]	Joint ventures where entity is a member [Member]	
Related party [Axis]	AssociatesMember_RelatedParty_115	JointVenturesWhereEntityIsVenturerMember_RelatedParty_46	JointVenturesWhereEntityIsVenturerMember_RelatedParty_46
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Sj leasing investment	BSC-C&C JV	BLA-C&C JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AABCS2708M	AADFB8115G	AAAAB1452E
Description of nature of transactions with related party	other liabilities to related parties	Profit from Joint Ventures, Bank guarantee commission paid and recovered, Balance with joint ventures	Non-inclusion of Balances of JVs
Description of nature of related party relationship	associate company	joint venture	joint venture
Related party transactions [Abstract]			
Other related party transactions expense	90,09,240		
Other related party transactions income		2,86,90,623	
Outstanding balances for related party transactions [Abstract]			
Amounts receivable related party transactions		33,99,75,898	

## Disclosure of transactions between related parties [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Joint ventures where entity is ve		
Related party [Axis]	Joint Ventures Where Entity Is Venturer Member Related Party_57	Joint Ventures Where Entity Is Venturer Member Related Party_58	Joint V
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	C&C-ESM JV	Isolux-C&C JV	EPI-C&
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAAAB1452G	AAAAI4647L	AADFI
Description of nature of transactions with related party	Profit from Joint Ventures, Balances with Joint Ventures	Profit from Joint Ventures	Revenue money employ
Description of nature of related party relationship	joint venture	joint venture	joint ve
Related party transactions [Abstract]			
Revenue from rendering of services related party transactions			
Other related party transactions expense			
Other related party transactions income	49,32,053	29,883	
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions			
Amounts receivable related party transactions	33,39,034		

## Disclosure of transactions between related parties [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Joint ventures where entity is ve		
Related party [Axis]	Joint Ventures Where Entity Is Venturer Member Related Party_67	Joint Ventures Where Entity Is Venturer Member Related Party_68	Joint V
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	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 Ventures, Balances with joint ventures	Balances with joint ventures	Mobilis
Description of nature of related party relationship	joint venture	joint venture	joint ve
Related party transactions [Abstract]			
Other related party transactions expense			
Other related party transactions income	2,26,87,593		
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions		7,74,64,364	
Amounts receivable related party transactions	1,42,38,971		

## Disclosure of transactions between related parties [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Joint ventures where entity is venturer		
Related party [Axis]	_JointVenturesWhereEntityIsVenturerMember_RelatedParty_95	_JointVenturesWhereEntityIsVenturerMember_RelatedParty_96	_JointVenturesWhereEntityIsVenturerMember_RelatedParty_97
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	BLA-C&C JV	Case Cold -C&C JV	C&C-ES
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAAAB1452E	AAAAI4647C	AAAAE
Description of nature of transactions with related party	Non-inclusion of Balances of JVs	Non-inclusion of Balances of JVs	Non-inc
Description of nature of related party relationship	joint venture	joint venture	joint ven
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense	22,33,699	7,45,365	

## Disclosure of transactions between related parties [Table]

..(14)

Unless otherwise specified, all monetary values are in 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_99	Joint Ventures Where Entity Is Venturer Member Related Party_100	Other
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	EPI-C&C JV	SE-C&C JV	SGSR
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AADFB8115E	AAAAC5156E	
CIN of related party			U4530
Description of nature of transactions with related party	Non-inclusion of Balances of JVs, Revenue from Construction Contracts	Non-inclusion of Balances of JVs	Sales, other I
Description of nature of related party relationship	joint venture	joint venture	other r
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Revenue from rendering of services related party transactions	17,22,22,987		
Other related party transactions expense	7,75,93,184	20,18,61,401	
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions			
Amounts receivable related party transactions			

## Disclosure of transactions between related parties [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_73	_OtherRelatedPartiesMember_RelatedParty_74	_OtherRelatedPartiesMember_RelatedPar
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Charanbir singh sethi huf	Anand Bordia	Deepak das gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AASPS9437K		ABDPG4178P
Description of nature of transactions with related party	other liabilities to related parties	other liabilities to related parties	other liabilities to related parties
Description of nature of related party relationship	relatives of KMP	Ex Independent Director	Ex Independent Director
Related party transactions [Abstract]			
Other related party transactions expense	18,65,918	20,34,000	19,0

## Disclosure of transactions between related parties [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_77	_OtherRelatedPartiesMember_RelatedParty_78	_OtherRelatedPartiesMember_RelatedPar
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	harbansh singh kanwar	joganand gangully	kanwal monga
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AEAPK2755G		AFOPM9811N
Description of nature of transactions with related party	other liabilities to related parties	other liabilities to related parties	other liabilities to related parties
Description of nature of related party relationship	Ex Independent Director	Ex Independent Director	Ex Independent Director
Related party transactions [Abstract]			
Other related party transactions expense	1,60,000	3,42,000	2,9

## Disclosure of transactions between related parties [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_82	_OtherRelatedPartiesMember_RelatedParty_107	_OtherRelatedPartiesMember_RelatedPa
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	tarlochan singh	Charanbir singh sethi huf	Anand Bordia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPS1170P	AASPS9437K	
Description of nature of transactions with related party	other liabilities to related parties	other liabilities to related parties	other liabilities to related parties
Description of nature of related party relationship	Ex Independent Director	relatives of KMP	Ex Independent Director
Related party transactions [Abstract]			
Other related party transactions expense	8,04,000	18,65,918	21



## Disclosure of transactions between related parties [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	OtherRelatedPartiesMember_RelatedParty_110	OtherRelatedPartiesMember_RelatedParty_111	OtherRelatedPartiesMember_RelatedP
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Niram Chande Ji	harbansh singh kanwar	joganand gangully
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		AEAPK2755G	
Description of nature of transactions with related party	other liabilities to related parties	other liabilities to related parties	other liabilities to related parties
Description of nature of related party relationship	Ex Independent Director	Ex Independent Director	Ex Independent Director
Related party transactions [Abstract]			
Other related party transactions expense	4,32,000	1,60,000	

## Disclosure of transactions between related parties [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	OtherRelatedPartiesMember_RelatedParty_114	OtherRelatedPartiesMember_RelatedParty_116	OtherRelatedPartiesMember_RelatedP
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	R M agarwal	tarlochan singh	SGSR INFRA PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAFPA0415J	AAAPS1170P	
CIN of related party			U45309DL2017PTC320379
Description of nature of transactions with related party	other liabilities to related parties	other liabilities to related parties	Sales, other liabilities of related parties
Description of nature of related party relationship	Ex director	Ex Independent Director	other related party
Related party transactions [Abstract]			
Revenue from rendering of services related party transactions			1,
Other related party transactions expense	60,19,000	8,04,000	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 INR

Classes of other provisions [Axis]	Other provisions [Member]	
	31/03/2020	31/03/2019
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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

**[700200] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
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 INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.31	[INR/shares] -918.2
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -9.31	[INR/shares] -918.2
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.31	[INR/shares] -918.2
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -9.31	[INR/shares] -918.2
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-23,69,97,356	-2,336,38,46,458
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	0	0
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-23,69,97,356	-2,336,38,46,458
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	0	0
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

**[610900] Notes - First time adoption**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of first-time adoption [TextBlock]		Textual information (48) [See below]
Whether company has adopted Ind AS first time	No	No

**Textual information (48)****Disclosure of first-time adoption [Text Block]**

The financial statements of the Company for the financial year ended 31 March 2019 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