

**LA RAMBLA LIFESTYLE PRIVATE LIMITED**  
**Standalone Financial Statements for period 01/04/2021 to 31/03/2022**

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	LA RAMBLA LIFESTYLE PRIVATE LIMITED	
Corporate identity number	U74999MH2018PTC306549	
Permanent account number of entity	AADCL5521D	
Address of registered office of company	B 407, CRYSTAL PLAZA, 4TH FLOOR NEW LINK ROAD, OSHIWARA, ANDHERI WEST	
Type of industry	Commercial and Industrial	
Registration date	15/03/2018	
Whether company is listed company	No	
Name of parent entity	PB Global Limited	
Date of board meeting when final accounts were approved	31/05/2022	
Period covered by financial statements	01-04-2021 To 31-03-2022	01-04-2020 To 31-03-2021
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	B 407, CRYSTAL PLAZA, 4TH FLOOR NEW LINK ROAD, OSHIWARA, ANDHERI WEST MUMBAI Mumbai City MH 400053	
Name of city of place of maintenance of computer servers (storing accounting data)	Andheri West, Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400053	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai City	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
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)	02249335858	
Total number of product or service category	01	
Description of principal product or services category	HANDBAGS OF LEATHER FOR LADIES	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Column 1
	<b>01/04/2021 to 31/03/2022</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	4202
Description of product or service category	HANDBAGS OF
Turnover of product or service category	42,70,693
Highest turnover contributing product or service (ITC 8 digit) code	42022110
Description of product or service	HANDBAGS OF
Unit of measurement of highest contributing product or service	NA
Turnover of highest contributing product or service	42,70,693
Quantity of highest contributing product or service in UoM	[pure] 0

**[700600] Disclosures - Directors report****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 [Member]	Product/service 1 [Member]
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</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	HANDBAGS OF	HANDBAGS OF
Description of main product/service	HANDBAGS OF	HANDBAGS OF
NIC code of product/service	47190	47190
Percentage to total turnover of company	100.00%	100.00%

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Column 1	Column 2
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	PARIMAL	ANANT
Middle name of director	VIBHASH	OMPRAKASH
Last name of director	MEHTA	BERLIA
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	03514645	07649704
Date of signing board report	31/05/2022	31/05/2022

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	NA
Disclosure relating to amounts if any which is proposed to carry to any reserves	10. TRANSFER TO RESERVES The Company had transferred profit amount to the general reserves for the financial year 2021-22.
Disclosures relating to amount recommended to be paid as dividend	2. DIVIDEND The Company has not declared dividend for the year under review.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	NA
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Name of main product/service	HANDBAGS OF
Description of main product/service	HANDBAGS OF
NIC code of product/service	47190
Percentage to total turnover of company	100.00%
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	LA RAMBLA LIFESTYLE PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	NA
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	NA
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	NA
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	NA
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	NA
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

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

#### DIRECTORS' REPORT

Dear Shareholders,

Your Directors have pleasure in presenting their Second Annual Report of the Company together with the Audited Statement of Accounts for the Financial Year ended March 31, 2022.

#### 1. FINANCIAL RESULTS

Summary of the performance of your Company for the year under review is tabulated below:

Particulars	31.03.2022	31.03.2021
Income	4270693.00	1257631.00
Expenses	4190350.00	1244839.00
Profit/(Loss) before tax	80343.00	12792.00
Less: Current Tax	-1160.00	-3326.00
Deferred Tax	205.00	5734.00
Profit (Loss) After Tax	79388.00	15200.00

#### 2. DIVIDEND

The Company has not declared dividend for the year under review.

#### 3. EXTRACT OF THE ANNUAL RETURN

The abstract of the Annual Return for the year ended 31st March, 2022 pursuant to section 92 (3) of the Companies Act, 2013 and Rule 12 (1) of the Companies (Management and Administration) Rules, 2014 as per format prescribed in MGT-9 of the Companies Act, 2013 is attached to the Directors Report as Annexure "A".

#### 4. MEETINGS OF THE BOARD

During the year, Four Board Meetings were held during the financial year 2021-2022.

#### 5. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013, based on reports by the management, it is hereby confirmed that:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with the proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### 6. POLICY ON DIRECTORS APPOINTMENT AND REMUNERATION

The Company is not required to constitute the Nomination and Remuneration committee as required under section 134(2)(e) and section 178(4) of the Companies Act 2013.

#### 7. PARTICULARS OF LOANS, GUARANTEES GIVEN AND INVESTMENTS MADE PURSUANT TO THE PROVISIONS OF SECTION 186 OF THE COMPANIES ACT, 2013.

During the current financial year, Company had not given any loan under provisions of section 186 of the Companies Act, 2013 and there are no new investments for the current financial year.

#### 8. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES.

Particulars of contracts or arrangements with related parties referred to in Section 188(1) given in notes to accounts of balance sheet of the Company.

#### 9. MATERIAL CHANGES AND COMMITMENTS

There were no material changes and commitments, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate pursuant to Section 134(3)(l) of the Companies Act, 2013 and the date of this report.

#### 10. TRANSFER TO RESERVES

The Company had transferred profit amount to the general reserves for the financial year 2021-22.

#### 11. AUDITORS AND AUDITOR'S REPORT

M/s. S S R V & Associates (Firm no:- 135901W) Chartered Accountants, has been appointed as Statutory Auditors of the Company for a period of five (5) years which shall be subject to ratification at the AGM of the Company.

#### 12. DEPOSITS

The Company has not accepted any public deposits falling under Section 73 of Chapter V of the Companies Act, 2013.

13. THE CHANGE IN THE NATURE OF BUSINESS, IF ANY.

There has been no change in the nature of business of the Company.

14. THE NAMES OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR

There are no subsidiaries, joint venture or associate of the Companies.

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

In view of the nature of activities carried on by the Company, the requirements for disclosure in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo in terms of the Companies (Accounts) Rules, 2014 are not applicable to the Company. However, the Company in the regular course of Business takes all possible efforts towards energy conservation.

16. EMPLOYEES RULES

There are no such employees drawing salary as specified under provisions of Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

17. SEXUAL HARASSMENT

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

18. RISK MANAGEMENT

Risks are events, situations or circumstances which may negatively impact the Company's Business. Risk management is a structured approach to manage uncertainty. The Company is adopting a formal approach to identify and evaluate business risks.

For and on behalf of the Board of Directors

LA Rambla Lifestyle Limited

SD/-

SD/-

Parimal Mehta

Anant Berlia

Director

Director

Din No.3514546

Din No. 07649704

Place: Mumbai

Date: 31.05.2022

## ANNEXURE A

## TO THE DIRECTORS' REPORT

Form No. MGT-9

## EXTRACT OF ANNUAL RETURN

As on the financial year ended on March 31, 2022

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

## I. REGISTRATION AND OTHER DETAILS

i.	CIN	U74999MH2018PTC306549
ii.	Registration Details	15.03.2018
iii.	Name of the Company	LA RAMBLA IFESTYLE LIMITED
iv.	Category/ Sub-category of the Company	Company having Share Capital
v.	Address of the Registered office and contact details	B 407, Crystal Plaza, 4TH Floor New Link Road, Oshiwara, Andheri West Mumbai 400053
vi.	Whether listed company	No

## II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr No.	Name and Description of main products/services	NIC Code of the product/service	% to total turnover of the Company
1.	Retail trade of goods	47190	100

## III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr No.	Name	Address	CIN/GLN	Holding/ Subsidiary/Associate	% of shares held	Applicable Section
	PB					



1.	Global Ltd	CHITALSAR, MANPADA SWAMI VIVEKANANDA ROAD THANE- 400607	L99999MH1960PLC011864 Holding Company	100.00 2(87)
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## IV. Shareholding pattern (Equity Share Capital Breakup as percentage of Total Equity)

## i. Category wise shareholding

Category of Shareholders	No. of shares held at the beginning of the year		No. of shares held at the end of the year		% Change during the year						
	Demat	Physical	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
A. Promoters											
1. Indian											
a) Individual / HUF	0	0	0	0	0	0	0	0	0	0	0
b) Central Govt	0	0	0	0	0	0.00	0	0	0	0.00	0.00
c) State Govt(s)	0	0	0	0	0	0.00	0	0	0	0.00	0.00
d) Bodies Corp.	0	100000	100000	100000	100	100	0	100000	100000	100	0.00
e) Banks / FI	0	0	0	0	0	0.00	0	0	0	0.00	0.00
f) Any Other	0	0	0	0	0	0.00	0	0	0	0.00	0.00
Sub-total (A)(1)	0	100000	100000	100000	100	100	0	100000	100000	100	0.00
2. Foreign											
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0	0	0
b) Other - Individuals	0	0	0	0	0	0.00	0	0	0	0.00	0.00
c) Bodies Corp.	0	0	0	0	0	0	0	0	0	0	0.00
d) Banks / FI	0	0	0	0	0	0.00	0	0	0	0.00	0.00
e) Any Other	0	0	0	0	0	0.00	0	0	0	0.00	0.00
Sub-total (A)(2)	0	0	0	0	0	0	0	0	0	0	0

Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	0	100000	100000	100	0	100000	100000	100	0.00
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0.00	0	0	0	0.00	0.00
c) Central Govt	0	0	0	0.00	0	0	0	0.00	0.00
d) State Govt(s)	0	0	0	0.00	0	0	0	0.00	0.00
e) Venture Capital Funds	0	0	0	0.00	0	0	0	0.00	0.00
f) Insurance Companies	0	0	0	0.00	0	0	0	0.00	0.00
g) FII's	0	0	0	0.00	0	0	0	0.00	0.00
h) Foreign Venture Capital Funds	0	0	0	0.00	0	0	0	0.00	0.00
i) Others (specify)	0	0	0	0.00	0	0	0	0.00	0.00
Sub-Total (B)(1)	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.	0	0	0	0	0	0	0	0	0
i. Indian									
ii. Overseas									
b) Individuals									
i. Individual shareholders holding nominal share capital upto Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii. Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)									

Clearing Member	0	0	0	0	0	0	0	0	0
Independent Directors & their Relatives	0	0	0	0	0	0	0	0	0
OCB	0	0	0	0	0	0	0	0	0
Trusts	0	0	0	0	0	0	0	0	0
Non Resident Indians	0	0	0	0	0	0	0	0	0
Sub-Total (B)(2)	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B) = (B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0.00	0	0	0	0.00	0.00
Grand Total (A+B+C)	0	100000	100000	100	0	100000	100000	100	0

## ii. Shareholding of Promoter

Sr. No.	Shareholder's name	Shareholding at the beginning of the year	Shareholding at the end of the year					
		No. of Shares	% of total shares of the Company	% of Shares pledged / encumbered to total shares	No. Of Shares	% of total shares of the Company	% of Shares pledged / encumbered to total shares	% change in shareholding during the year
1.	PB Global Limited	100000	100	0.00	100000	100	0	0
Total	100000	100	0	100000	100	0	0	

## iii. Change in Promoter's Shareholding (please specify, if there is no change) – NA

## iv. Shareholding Pattern of top ten shareholders (other than Directors, Promoters and holders of GDRs and ADRs) - NA

## v. Shareholding of Directors and Key Managerial Personnel - NA

## V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i. Principal Amount	-	52160	-	52160
ii. Interest due but not paid	-	-	-	-
iii. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	52160	-	52160
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change		-	-	-
Indebtedness at the end of the financial year				
iv. Principal Amount	-	52160	-	52160
v. Interest due but not paid	-	-	-	-
vi. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	NIL	52160	NIL	52160

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

B. Remuneration to other Directors - NIL

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

D. Penalties / Punishment/ Compounding Of Offences:

Till date we have not deposited any penalties, punishment and compounding of offences under Companies Act, 2013

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

Penalty	None
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Punishment	
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Compounding	
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**B. DIRECTORS**

Penalty	None
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Punishment	
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Compounding	
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**C. OTHER DIRECTORS IN DEFAULT**

Penalty	None
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Punishment	
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Compounding	
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**Textual information (2)****Details regarding energy conservation**

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO In view of the nature of activities carried on by the Company, the requirements for disclosure in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo in terms of the Companies (Accounts) Rules, 2014 are not applicable to the Company. However, the Company in the regular course of Business takes all possible efforts towards energy conservation.

**Textual information (3)****Details regarding technology absorption**

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO In view of the nature of activities carried on by the Company, the requirements for disclosure in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo in terms of the Companies (Accounts) Rules, 2014 are not applicable to the Company. However, the Company in the regular course of Business takes all possible efforts towards energy conservation.

**Textual information (4)****Details regarding foreign exchange earnings and outgo**

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO In view of the nature of activities carried on by the Company, the requirements for disclosure in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo in terms of the Companies (Accounts) Rules, 2014 are not applicable to the Company. However, the Company in the regular course of Business takes all possible efforts towards energy conservation.

## Textual information (5)

### **Disclosures in director's responsibility statement**

5. DIRECTORS' RESPONSIBILITY STATEMENT Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013, based on reports by the management, it is hereby confirmed that: a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with the proper explanation relating to material departures; b) The directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period; c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; d) The directors had prepared the annual accounts on a going concern basis; and e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (6)

### **Particulars of loans guarantee investment under section 186 [Text Block]**

1. PARTICULARS OF LOANS, GUARANTEES GIVEN AND INVESTMENTS MADE PURSUANT TO THE PROVISIONS OF SECTION 186 OF THE COMPANIES ACT, 2013.

During the current financial year, Company had not given any loan under provisions of section 186 of the Companies Act, 2013 and there are no new investments for the current financial year.

## Textual information (7)

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

1. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES.

Particulars of contracts or arrangements with related parties referred to in Section 188(1) given in notes to accounts of balance sheet of the Company.

## Textual information (8)

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

ANNEXURE A

TO THE DIRECTORS' REPORT

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on March 31, 2022

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

#### I. REGISTRATION AND OTHER DETAILS

i.	CIN	U74999MH2018PTC306549
ii.	Registration Details	15.03.2018
iii.	Name of the Company	LA RAMBLA IFESTYLE LIMITED
iv.	Category/ Sub-category of the Company	Company having Share Capital
v.	Address of the Registered office and contact details	B 407, Crystal Plaza, 4TH Floor New Link Road, Oshiwara, Andheri West Mumbai 400053
vi.	Whether listed company	No

#### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr No.	Name and Description of main products/services	NIC Code of the product/service	% to total turnover of the Company
1.	Retail trade of goods	47190	100

#### III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr No.	Name	Address	CIN/GLN	Holding/ Subsidiary/Associate	% of shares held	Applicable Section
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1.	PB Global Ltd	CHITALSAR, MANPADA SWAMI VIVEKANANDA ROAD THANE- 400607	L99999MH1960PLC011864 Holding Company	100.00 2(87)
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## IV. Shareholding pattern (Equity Share Capital Breakup as percentage of Total Equity)

## i. Category wise shareholding

Category of Shareholders	No. of shares held at the beginning of the year		No. of shares held at the end of the year		% Change during the year					
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares		
A. Promoters										
1. Indian										
a) Individual / HUF	0	0	0	0	0	0	0	0	0	0
b) Central Govt	0	0	0	0.00	0	0	0	0.00	0.00	
c) State Govt(s)	0	0	0	0.00	0	0	0	0.00	0.00	
d) Bodies Corp.	0	100000	100000	100	0	100000	100000	100	0.00	
e) Banks / FI	0	0	0	0.00	0	0	0	0.00	0.00	
f) Any Other	0	0	0	0.00	0	0	0	0.00	0.00	
Sub-total (A)(1)	0	100000	100000	100	0	100000	100000	100	0.00	
2. Foreign										
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0	0
b) Other - Individuals	0	0	0	0.00	0	0	0	0.00	0.00	
c) Bodies Corp.	0	0	0	0	0	0	0	0	0.00	
d) Banks / FI	0	0	0	0.00	0	0	0	0.00	0.00	
e) Any Other	0	0	0	0.00	0	0	0	0.00	0.00	



Sub-total (A)(2)	0	0	0	0	0	0	0	0	0
Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	0	100000	100000	100	0	100000	100000	100	0.00
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0.00	0	0	0	0.00	0.00
c) Central Govt	0	0	0	0.00	0	0	0	0.00	0.00
d) State Govt(s)	0	0	0	0.00	0	0	0	0.00	0.00
e) Venture Capital Funds	0	0	0	0.00	0	0	0	0.00	0.00
f) Insurance Companies	0	0	0	0.00	0	0	0	0.00	0.00
g) FIIs	0	0	0	0.00	0	0	0	0.00	0.00
h) Foreign Venture Capital Funds	0	0	0	0.00	0	0	0	0.00	0.00
i) Others (specify)	0	0	0	0.00	0	0	0	0.00	0.00
Sub-Total (B)(1)	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.	0	0	0	0	0	0	0	0	0
i. Indian									
ii. Overseas									
b) Individuals									
i. Individual shareholders holding nominal share capital upto Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii. Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	0	0	0	0	0	0	0	0	0

c) Others (specify)									
Clearing Member	0	0	0	0	0	0	0	0	0
Independent Directors & their Relatives	0	0	0	0	0	0	0	0	0
OCB	0	0	0	0	0	0	0	0	0
Trusts	0	0	0	0	0	0	0	0	0
Non Resident Indians	0	0	0	0	0	0	0	0	0
Sub-Total (B)(2)	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B) = (B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0.00	0	0	0	0.00	0.00
Grand Total (A+B+C)	0	100000	100000	100	0	100000	100000	100	0

## ii. Shareholding of Promoter

Sr. No.	Shareholder's name	Shareholding at the beginning of the year	Shareholding at the end of the year						
		No. of Shares	% of total shares of the Company	% of Shares pledged / encumbered to total shares	No. Of Shares	% of total shares of the Company	% of Shares pledged / encumbered to total shares	% change in shareholding during the year	
1.	PB Global Limited	100000	100	0.00	100000	100	0	0	
Total	100000	100	0	100000	100	0	0		

## iii. Change in Promoter's Shareholding (please specify, if there is no change) – NA

## iv. Shareholding Pattern of top ten shareholders (other than Directors, Promoters and holders of GDRs and ADRs) - NA

## v. Shareholding of Directors and Key Managerial Personnel - NA

## V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i. Principal Amount	-	52160	-	52160
ii. Interest due but not paid	-	-	-	-
iii. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	52160	-	52160
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change		-	-	-
Indebtedness at the end of the financial year				
iv. Principal Amount	-	52160	-	52160
v. Interest due but not paid	-	-	-	-
vi. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	NIL	52160	NIL	52160

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

B. Remuneration to other Directors - NIL

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

D. Penalties / Punishment/ Compounding Of Offences:

Till date we have not deposited any penalties, punishment and compounding of offences under Companies Act, 2013

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty	None				
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty	None				
Punishment					
Compounding					
<b>C. OTHER DIRECTORS IN DEFAULT</b>					
Penalty	None				
Punishment					
Compounding					

## Textual information (9)

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

#### **1. POLICY ON DIRECTORS APPOINTMENT AND REMUNERATION**

The Company is not required to constitute the Nomination and Remuneration committee as required under section 134(2)(e) and section 178(4) of the Companies Act 2013.

## Textual information (10)

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

## RISK MANAGEMENT

Risks are events, situations or circumstances which may negatively impact the Company's Business. Risk management is a structured approach to manage uncertainty. The Company is adopting a formal approach to identify and evaluate business risks.

## Textual information (11)

**Disclosure of financial summary or highlights [Text Block]**

Summary of the performance of your Company for the year under review is tabulated below:

Particulars	31.03.2022	31.03.2021
Income	4270693.00	1257631.00
Expenses	4190350.00	1244839.00
Profit/(Loss) before tax	80343.00	12792.00
Less: Current Tax	-1160.00	-3326.00
Deferred Tax	205.00	5734.00
Profit (Loss) After Tax	79388.00	15200.00

**[700500] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Column 1	Column 2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	PARIMAL	ANANT
Middle name of director	VIBHASH	OMPRAKASH
Last name of director	MEHTA	BERLIA
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	03514645	07649704
Date of signing of financial statements by director	31/05/2022	31/05/2022

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Column 1
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S S R V & ASSOCIATES
Name of auditor signing report	Vishnu Kant Kabra
Firms registration number of audit firm	135901W
Membership number of auditor	403437
Address of auditors	Unit No. 215, 2nd Floor, Gundecha Industrial Complex, Near Big Bazar., Akurli Road, Kandivali East., M u m b a i , Maharashtra 400101
Permanent account number of auditor or auditor's firm	ACHFS8100Q
SRN of form ADT-1	R01995653
Date of signing audit report by auditors	31/05/2022
Date of signing of balance sheet by auditors	31/05/2022

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

Unless otherwise specified, all monetary values are in INR

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>
	<b>01/04/2021 to 31/03/2022</b>
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 (12) [See below]
Disclosure relating to quantitative details of fixed assets	NA
Disclosure relating to physical verification and material discrepancies of fixed assets	NA
Disclosure relating to title deeds of immovable properties	NA
Disclosure in auditors report relating to inventories	Textual information (13) [See below]
Disclosure in auditors report relating to loans	Textual information (14) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
Disclosure relating to terms and conditions of loans granted	(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
Disclosure regarding receipt of loans granted	(c) There is no overdue amount remaining outstanding as at the year-end.
Disclosure regarding terms of recovery of loans granted	Textual information (15) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (16) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (17) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (18) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (19) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (20) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (21) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (22) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (23) [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 (24) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (25) [See below]
Disclosure in auditors report relating to Nidhi Company	xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (26) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (27) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (28) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
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Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (29) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (12)

### Disclosure in auditors report relating to fixed assets

i. In respect of the Company's fixed assets: (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

## Textual information (13)

### Disclosure in auditors report relating to inventories

ii. As explanation to us, the inventory has been physically verified by the management at reasonable intervals during the year. In our opinion and according to the information and explanation given to us, no material discrepancies have been noticed on physical verification.

## Textual information (14)

### Disclosure in auditors report relating to loans

According the information and explanations given to us, the Company has granted unsecured loans to two bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

## Textual information (15)

### Disclosure regarding terms of recovery of loans granted

iii. According the information and explanations given to us, the Company has granted unsecured loans to two bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

## Textual information (16)

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

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

## Textual information (17)

### Disclosure in auditors report relating to deposits accepted

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31st, 2022 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.



## Textual information (18)

### **Disclosure in auditors report relating to maintenance of cost records**

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3

## Textual information (19)

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

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

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31st, 2022 for a period of more than six months from the date they became payable.

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

## Textual information (20)

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

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

## Textual information (21)

### **Disclosure relating to disputed statutory dues [Text Block]**

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31st, 2022 for a period of more than six months from the date they became payable.

## Textual information (22)

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

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

## Textual information (23)

### **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 instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

## Textual information (24)

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

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

## Textual information (25)

### **Disclosure in auditors report relating to managerial remuneration**

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

## Textual information (26)

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

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

## Textual information (27)

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

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

## Textual information (28)

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

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

## Textual information (29)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF LA RAMBLA LIFESTYLE PRIVATE LIMITED

#### Report on the Audit of the Standalone Financial Statements

We have audited the accompanying standalone financial statements of LA Rambla Lifestyle Private Limited ("the Company"), which comprise the Balance Sheet as at March 31st, 2022, the Statement of Profit and Loss Account, and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

#### Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2022, the profit and loss account and its cash flows for the year ended on that date.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

#### Basis of Qualified Opinion

On the basis of information received and audit evidence obtained,

- 1) we are of the opinion that provision for employee benefit expenses is required to be made. As required by Ind AS 19, "Employee Benefits" the Company is not making any provisions for the Employee benefit accruing during the year. The Company has a policy to account for the same on Cash basis.
- 2) We also observed that Company has not paid the TDS & Profession Tax even for FY 2020-21 as on 31st March, 2022
- 3) We also observed that Company has not filled the Income tax return for FY 2019-20 as per Income Tax Act, 1961 U/s.139(1)

#### Other Matters

The entire audit was carried out based on the data as provided by the management. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable, and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

## Principal Audit Procedures

We have involved our internal experts to review the nature of the amounts recoverable, the sustainability and the likelihood of recoverability upon final resolution. Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

## Auditor's Responsibilities for the Audit of the Standalone 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 skepticism throughout the audit. We also:

? Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient

and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

? Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

? Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

? Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

#### Report on Other Legal and Regulatory Requirements

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31st, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

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

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

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

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

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

For SSRV and Associates

Chartered Accountants

FRN: 135901W

Vishnu Kant Kabra

Partner

Membership No.403437

Place: Mumbai

Date: 31st May,2022

#### ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of LA Rambla Lifestyle Private Limited of even date)

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

We have audited the internal financial controls over financial reporting of LA RAMBLA LIFESTYLE PRIVATE LIMITED ("the Company") as of March 31st, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We

conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

#### 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

#### Limitations of Internal Financial Controls Over Financial Reporting

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

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SSRV and Associates

Chartered Accountants

FRN: 135901W

Vishnu Kant Kabra

Partner

Membership No.403437

Place: Mumbai

Date: 31st May, 2022

## ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of LA Rambla Lifestyle Private Limited of even date)

i. In respect of the Company's fixed assets:

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

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

ii. The Company is in the business of providing software services and does not have any physical inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.

iii. According to the information and explanations given to us, the Company has granted unsecured loans to two bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.

(c) There is no overdue amount remaining outstanding as at the year-end.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31st, 2022 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3

(vi) of the order is not applicable to the Company.

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

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31st, 2022 for a period of more than six months from the date they became payable.

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.



ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

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

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

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

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

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

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

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

For SSRV and Associates

Chartered Accountants

FRN : 135901W

Vishnu Kant Kabra

Partner

Membership No.403437

Place: Mumbai

Date: 31st May,2022

## **[700700] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	13,728	40,356	92,231
Other intangible assets	1,86,47,345	1,36,79,120	1,06,60,002
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Other non-current assets	1,81,247	1,99,967	
Total non-current assets	1,88,42,320	1,39,19,443	
Current assets [Abstract]			
Inventories	33,70,019	34,00,568	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	30,71,231	38,81,060	
Cash and cash equivalents	26,63,551	27,20,684	
Loans, current	0	0	
Total current financial assets	57,34,782	66,01,744	
Other current assets	15,39,168	23,87,860	
Total current assets	1,06,43,969	1,23,90,172	
Total assets	2,94,86,289	2,63,09,615	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	10,00,000	10,00,000	10,00,000
Other equity	1,29,968	50,580	
Total equity attributable to owners of parent	11,29,968	10,50,580	
Total equity	11,29,968	10,50,580	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	-27,042	-26,837	
Total non-current liabilities	-27,042	-26,837	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	52,160	52,160	
Trade payables, current	18,61,728	29,20,151	
Total current financial liabilities	19,13,888	29,72,311	
Other current liabilities	2,64,63,553	2,23,08,799	
Provisions, current	5,922	4,762	
Total current liabilities	2,83,83,363	2,52,85,872	
Total liabilities	2,83,56,321	2,52,59,035	
Total equity and liabilities	2,94,86,289	2,63,09,615	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.79	[INR/shares] 0.15	[INR/shares] 0.79	[INR/shares] 0.15
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] 0.79	[INR/shares] 0.15	[INR/shares] 0.79	[INR/shares] 0.15
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.79	[INR/shares] 0.15	[INR/shares] 0.79	[INR/shares] 0.15
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] 0.79	[INR/shares] 0.15	[INR/shares] 0.79	[INR/shares] 0.15

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	42,70,693	12,57,631
Other income	0	0
Total income	42,70,693	12,57,631
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	38,08,905	4,42,046
Changes in inventories of finished goods, work-in-progress and stock-in-trade	30,549	6,81,594
Employee benefit expense	3,09,385	22,061
Finance costs	5,201	8,095
Depreciation, depletion and amortisation expense	28,626	59,443
Other expenses	7,684	31,600
Total expenses	41,90,350	12,44,839
Profit before exceptional items and tax	80,343	12,792
Total profit before tax	80,343	12,792
Tax expense [Abstract]		
Current tax	1,160	3,326
Deferred tax	-205	-5,734
Total tax expense	955	-2,408
Total profit (loss) for period from continuing operations	79,388	15,200
Total profit (loss) for period	79,388	15,200
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Total comprehensive income	79,388	15,200
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	79,388	15,200
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.79	[INR/shares] 0.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0.79	[INR/shares] 0.15
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.79	[INR/shares] 0.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0.79	[INR/shares] 0.15

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	1,29,968	50,580		1,29,968
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	79,388	15,200		79,388
Changes in comprehensive income components	0	0		0
Total comprehensive income	79,388	15,200		79,388
Other changes in equity [Abstract]				
Other additions to reserves	0	0		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	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	79,388	15,200		79,388
Other equity at end of period	1,29,968	50,580	35,380	1,29,968

## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	50,580		1,29,968	50,580
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	15,200		79,388	15,200
Changes in comprehensive income components	0		0	0
Total comprehensive income	15,200		79,388	15,200
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	15,200		79,388	15,200
Other equity at end of period	50,580	35,380	1,29,968	50,580

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	General reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		1,29,968	50,580	
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		79,388	15,200	
Changes in comprehensive income components		0	0	
Total comprehensive income		79,388	15,200	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		79,388	15,200	
Other equity at end of period	35,380	1,29,968	50,580	35,380

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</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	80,343	12,792	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	5,201	8,095	
Adjustments for decrease (increase) in inventories	30,549	6,81,594	
Adjustments for decrease (increase) in trade receivables, current	8,09,829	-5,74,939	
Adjustments for decrease (increase) in other current assets	9,63,592	-55,654	
Adjustments for other financial assets, current	-1,14,900	20,000	
Adjustments for increase (decrease) in trade payables, current	-10,58,423	-2,06,055	
Adjustments for increase (decrease) in other current liabilities	41,54,753	58,15,357	
Adjustments for depreciation and amortisation expense	28,626	59,443	
Adjustments for provisions, current	1,160	3,326	
Adjustments for other financial liabilities, current	0	2,160	
Total adjustments for reconcile profit (loss)	48,20,387	57,53,327	
Net cash flows from (used in) operations	49,00,730	57,66,119	
Income taxes paid (refund)	1,160	3,326	
Net cash flows from (used in) operating activities	48,99,570	57,62,793	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	49,70,222	30,26,686	
Other inflows (outflows) of cash	18,720	-1,63,967	
Net cash flows from (used in) investing activities	-49,51,502	-31,90,653	
Cash flows from used in financing activities [Abstract]			
Interest paid	5,201	8,094	
Net cash flows from (used in) financing activities	-5,201	-8,094	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-57,133	25,64,046	
Net increase (decrease) in cash and cash equivalents	-57,133	25,64,046	
Cash and cash equivalents cash flow statement at end of period	26,63,551	27,20,684	1,56,638

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (30) [See below]



## Textual information (30)

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

#### Note 1 – Significant Accounting Policies and Notes thereon

##### Corporate information

LA RAMBLA LIFESTYLE PRIVATE LIMITED (the company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act 2013, Corporate Identity Number: U74999MH2018PTC306549, the registered office of the company is located at B 407, CRYSTAL PLAZA, 4TH FLOOR NEW LINK ROAD, OSHIWARA, ANDHERI WEST MUMBAI City MH 400053, Maharashtra.

The Company is engaged in the business of buying/selling and trading of Fashion items.

#### Summary of significant accounting policies and key accounting estimates and judgments

##### a. Basis of preparation

This being the first year of the company, the accounts have been drawn from 15th March 2018 to 31st March 2019 and therefore no corresponding figures for the previous year have been given in the financial statements and the statement of Profit and Loss is for the period from 15th March 2018 to 31st March 2019. The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Indian Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 (“the 2013 Act”).

##### b. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date.

##### c. Revenue Recognition

The Company derives revenues primarily from software development and related services and from the licensing of software products. Arrangements with customers for software related services are either on a fixed-price, fixed-timeframe or on a time-and-material basis.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

##### d. Income taxes

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

##### e. Earnings per share

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

##### f. Tangible fixed assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any

trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
Computers & Software	3
Office Equipment	5

g. Provisions

A provision is recognized when the company has a present obligation as a result of 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. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

h. Cash and cash equivalent

The bank balances in India include both rupee accounts. The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at ` 26,63,551 /- as at March 31, 2022.

i. Related party transaction

As per the IndAS 24, the disclosures of transaction with the related parties are given below -:

Name	Relation	Amount	Nature of Transaction
PB GLOBAL LIMITED	HOLDING ENTITY	` 2,37,15,732	Advance

j. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director.

k. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has does not contribute for provident fund. Gratuity payable under the Payment of Gratuity Act, 1972 is being charged on payment basis. The company does not provide for leave salaries, but charges in the year of payment as being not material.

l. Inventories

Raw Material: Lower of cost or net realizable value. Cost is determined on first in first out ('FIFO') basis. Work in progress: At cost determined on FIFO basis up to estimated stage of completion. Finished goods: Lower of cost or net realizable value. Cost is determined on FIFO basis, includes direct material and labour expenses and appropriate proportion of manufacturing overheads based on the normal capacity for manufactured goods. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

m. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (31) [See below]	Textual information (32) [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 (33) [See below]	

## Textual information (31)

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

LA RAMBLA LIFESTYLE PRIVATE LIMITED

CIN: U74999MH2018PTC306549

Notes to the financial statements for the year ended 31st March, 2022

Note 1 – Significant Accounting Policies and Notes thereon

Corporate information

LA RAMBLA LIFESTYLE PRIVATE LIMITED (the company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act 2013, Corporate Identity Number: U74999MH2018PTC306549, the registered office of the company is located at B 407, CRYSTAL PLAZA, 4TH FLOOR NEW LINK ROAD, OSHIWARA, ANDHERI WEST MUMBAI City MH 400053, Maharashtra.

The Company is engaged in the business of buying/selling and trading of Fashion items.

Summary of significant accounting policies and key accounting estimates and judgments

a. Basis of preparation

The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Indian Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 (“the 2013 Act”).

b. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date.

c. Revenue Recognition

The Company derives revenues from E-Commerce business of Fashion products. Arrangements with customers for related services are either on a fixed-price, fixed-timeframe or on a time-and-material basis.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

d. Income taxes

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

e. Earnings per share

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

## f. Tangible fixed assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
Computers & Software	3
Office Equipment	5

## g. Provisions

A provision is recognized when the company has a present obligation as a result of 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. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

## h. cash and cash equivalent

The bank balances in India include both rupee accounts. The bank balances in India include both rupee accounts. On a standalone basis, balance in Petty cash, current and deposit bank accounts stood at 26,63,551/- as at March 31, 2022.

## i. Related party transaction

As per the IndAS 24, the disclosures of transaction with the related parties are given below -:

Name	Relation	Amount	Nature of Transaction
PB GLOBAL LIMITED	HOLDING ENTITY	Rs.2,37,15,732/-	Advance Received
Techstar India Ltd		Rs.12,36,000/-	Advance Received

## j. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director.

## k. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has does not contribute for provident fund. Gratuity payable under the Payment of Gratuity Act, 1972 is being charged on payment basis. The company does not provide for leave salaries, but charges in the year of payment as being not material.

## l. Inventories

Raw Material: Lower of cost or net realizable value. Cost is determined on first in first out ('FIFO') basis. Work in progress: At cost determined on FIFO basis up to estimated stage of completion. Finished goods: Lower of cost or net realizable value. Cost is determined on FIFO basis, includes direct material and labour expenses and appropriate proportion of manufacturing overheads based on the normal capacity for manufactured goods. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

m. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

For SSRV AND ASSOCIATES

for LA RAMBLA LIFESTYLE PRIVATE LIMITED

(CHARTERED ACCOUNTANTS)

VISHNU KANT KABRA

ANANT BERLIA

PARIMAL MEHTA

Partner

(Director)

(Director)

Place: Mumbai

DIN: 07649704

DIN: 03514645

Date:

UDIN:

## Textual information (32)

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

LA RAMBLA LIFESTYLE PRIVATE LIMITED

CIN: U74999MH2018PTC306549

Notes to the financial statements for the year ended 31st March, 2021

Note 1 – Significant Accounting Policies and Notes thereon

Corporate information

LA RAMBLA LIFESTYLE PRIVATE LIMITED (the company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act 2013, Corporate Identity Number: U74999MH2018PTC306549, the registered office of the company is located at B 407, CRYSTAL PLAZA, 4TH FLOOR NEW LINK ROAD, OSHIWARA, ANDHERI WEST MUMBAI City MH 400053, Maharashtra.

The Company is engaged in the business of buying/selling and trading of Fashion items.

Summary of significant accounting policies and key accounting estimates and judgments

a. Basis of preparation

This being the first year of the company, the accounts have been drawn from 15th March 2018 to 31st March 2019 and therefore no corresponding figures for the previous year have been given in the financial statements and the statement of Profit and Loss is for the period from 15th March 2018 to 31st March 2019. The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Indian Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 (“the 2013 Act”).

b. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date.

c. Revenue Recognition

The Company derives revenues primarily from software development and related services and from the licensing of software products. Arrangements with customers for software related services are either on a fixed-price, fixed-timeframe or on a time-and-material basis.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

d. Income taxes

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

e. Earnings per share

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

f. Tangible fixed assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
Computers & Software	3
Office Equipment	5

g. Provisions

A provision is recognized when the company has a present obligation as a result of 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. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

h. cash and cash equivalent

The bank balances in India include both rupee accounts. The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at ` 27,20,684/- as at March 31, 2021.

i. Related party transaction

As per the IndAS 24, the disclosures of transaction with the related parties are given below -:

Name	Relation	Amount	Nature of Transaction
PB GLOBAL LIMITED	HOLDING ENTITY	` 2,06,98,349	Advance

j. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director.

k. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has does not contribute for provident fund. Gratuity payable under the Payment of Gratuity Act, 1972 is being charged on payment basis. The company does not provide for leave salaries, but charges in the year of payment as being not material.

l. Inventories

Raw Material: Lower of cost or net realizable value. Cost is determined on first in first out ('FIFO') basis. Work in progress: At cost determined on FIFO basis up to estimated stage of completion. Finished goods: Lower of cost or net realizable value. Cost is determined on FIFO basis, includes direct material and labour expenses and appropriate proportion of manufacturing overheads based on the normal



capacity for manufactured goods. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

m. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

For SSRV AND ASSOCIATES

for LA RAMBLA LIFESTYLE PRIVATE LIMITED

(CHARTERED ACCOUNTANTS)

VISHNU KANT KABRA

ANANT BERLIA

PARIMAL MEHTA

Partner

(Director)

(Director)

Place: Mumbai

DIN: 07649704

DIN: 03514645

Date:

UDIN:

## Textual information (33)

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

#### Note 1 – Significant Accounting Policies and Notes thereon

##### Corporate information

LA RAMBLA LIFESTYLE PRIVATE LIMITED (the company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act 2013, Corporate Identity Number: U74999MH2018PTC306549, the registered office of the company is located at B 407, CRYSTAL PLAZA, 4TH FLOOR NEW LINK ROAD, OSHIWARA, ANDHERI WEST MUMBAI City MH 400053, Maharashtra.

The Company is engaged in the business of buying/selling and trading of Fashion items.

#### Summary of significant accounting policies and key accounting estimates and judgments

##### a. Basis of preparation

This being the first year of the company, the accounts have been drawn from 15th March 2018 to 31st March 2019 and therefore no corresponding figures for the previous year have been given in the financial statements and the statement of Profit and Loss is for the period from 15th March 2018 to 31st March 2019. The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Indian Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 (“the 2013 Act”).

##### b. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date.

##### c. Revenue Recognition

The Company derives revenues primarily from software development and related services and from the licensing of software products. Arrangements with customers for software related services are either on a fixed-price, fixed-timeframe or on a time-and-material basis.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

##### d. Income taxes

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

##### e. Earnings per share

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

##### f. Tangible fixed assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any

trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
Computers & Software	3
Office Equipment	5

g. Provisions

A provision is recognized when the company has a present obligation as a result of 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. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

h. Cash and cash equivalent

The bank balances in India include both rupee accounts. The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at ` 26,63,551 /- as at March 31, 2022.

i. Related party transaction

As per the IndAS 24, the disclosures of transaction with the related parties are given below -:

Name	Relation	Amount	Nature of Transaction
PB GLOBAL LIMITED	HOLDING ENTITY	` 2,37,15,732	Advance

j. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director.

k. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has does not contribute for provident fund. Gratuity payable under the Payment of Gratuity Act, 1972 is being charged on payment basis. The company does not provide for leave salaries, but charges in the year of payment as being not material.

l. Inventories

Raw Material: Lower of cost or net realizable value. Cost is determined on first in first out ('FIFO') basis. Work in progress: At cost determined on FIFO basis up to estimated stage of completion. Finished goods: Lower of cost or net realizable value. Cost is determined on FIFO basis, includes direct material and labour expenses and appropriate proportion of manufacturing overheads based on the normal capacity for manufactured goods. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

m. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26,628	-51,875		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-26,628	-51,875		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-26,628	-51,875		0
Property, plant and equipment at end of period	13,728	40,356	92,231	2,30,738

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			26,628	51,875
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			26,628	51,875
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		26,628	51,875
Property, plant and equipment at end of period	2,30,738	2,30,738	2,17,010	1,90,382



## 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]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-26,628	-51,875	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-26,628	-51,875	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-26,628	-51,875	
Property, plant and equipment at end of period	1,38,507	13,728	40,356	92,231

## 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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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				26,628
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				26,628
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		26,628
Property, plant and equipment at end of period	2,30,738	2,30,738	2,30,738	2,17,010

## 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]	Property, plant and equipment [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	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	51,875		-24,406	-43,701
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	51,875		-24,406	-43,701
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	51,875		-24,406	-43,701
Property, plant and equipment at end of period	1,90,382	1,38,507	13,614	38,020

**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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	81,721	1,83,280	1,83,280	1,83,280

## 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]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
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	24,406	43,701		-2,222
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	24,406	43,701		-2,222
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	24,406	43,701		-2,222
Property, plant and equipment at end of period	1,69,666	1,45,260	1,01,559	114



## 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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	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	-8,174			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-8,174			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-8,174		0	0
Property, plant and equipment at end of period	2,336	10,510	47,458	47,458

**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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2,222	8,174	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		2,222	8,174	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,222	8,174	
Property, plant and equipment at end of period	47,458	47,344	45,122	36,948

## 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] Sub classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	NA	NA	NA	NA
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	NA	NA	NA	NA
Effective dates of revaluation, property, plant and equipment	NA	NA	NA	NA
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	NA	NA	NA	NA
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	0	0	0	0

## [612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

**[400900] Notes - Other intangible assets**

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Classes of other intangible assets [Axis]</b>	<b>Company other intangible assets [Member]</b>			
<b>Sub classes of other intangible assets [Axis]</b>	<b>Internally generated and other than internally generated intangible assets [Member]</b>		<b>Internally generated intangible assets [Member]</b>	
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Computer Software	Computer Software	Computer Software	Computer Software
Amortisation method, other intangible assets	SLM	SLM	SLM	SLM
Useful lives or amortisation rates, other intangible assets	Useful Life	Useful Life	Useful Life	Useful Life
Effective dates of revaluation, other intangible assets	NA	NA	NA	NA
Whether other intangible assets are stated at revalued amount	No	No	No	No
Revaluation of intangible assets [Abstract]				
Other intangible assets, revalued assets	0	0	0	0
Other intangible assets, revalued assets, at cost	0	0	0	0
Other intangible assets, revaluation surplus	0	0	0	0

## 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]		Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Computer Software	Computer Software	Computer Software	Computer Software
Amortisation method, other intangible assets	SLM	SLM	SLM	SLM
Useful lives or amortisation rates, other intangible assets	Useful Life	Useful Life	Useful Life	Useful Life
Effective dates of revaluation, other intangible assets	NA	NA	NA	NA
Whether other intangible assets are stated at revalued amount	No	No	No	No
Revaluation of intangible assets [Abstract]				
Other intangible assets, revalued assets	0	0	0	0
Other intangible assets, revalued assets, at cost	0	0	0	0
Other intangible assets, revaluation surplus	0	0	0	0

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	49,70,223	30,26,685		49,70,223
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,998	-7,567		
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	49,68,225	30,19,118		49,70,223
Other intangible assets at end of period	1,86,47,345	1,36,79,120	1,06,60,002	1,86,76,467

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	30,26,685			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,998	7,567
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	30,26,685		1,998	7,567
Other intangible assets at end of period	1,37,06,244	1,06,79,559	29,122	27,124

## 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]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		49,70,223	30,26,685	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,998	-7,567	
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		49,68,225	30,19,118	
Other intangible assets at end of period	19,557	1,86,47,345	1,36,79,120	1,06,60,002



## 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]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	49,70,223	30,26,685		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,998
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	49,70,223	30,26,685		1,998
Other intangible assets at end of period	1,86,76,467	1,37,06,244	1,06,79,559	29,122

## 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]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			49,70,223	30,26,685
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	7,567		0	0
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	7,567		49,70,223	30,26,685
Other intangible assets at end of period	27,124	19,557	1,86,46,767	1,36,76,544

## 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]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		49,70,223	30,26,685	
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		49,70,223	30,26,685	
Other intangible assets at end of period	1,06,49,859	1,86,46,767	1,36,76,544	1,06,49,859

## 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]	Brands and trade marks [Member]			Brands [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				49,70,223
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0		0
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		49,70,223
Other intangible assets at end of period	0	0	0	1,86,46,767

## 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]	Brands [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	30,26,685		49,70,223	30,26,685
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
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	30,26,685		49,70,223	30,26,685
Other intangible assets at end of period	1,36,76,544	1,06,49,859	1,86,46,767	1,36,76,544

## 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]	Brands [Member]			
Sub classes of other intangible assets [Axis]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	1,06,49,859	0	0	0

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

..(10)

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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,998	-7,567		
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	-1,998	-7,567		0
Other intangible assets at end of period	578	2,576	10,143	29,700

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

..(11)

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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,998	7,567
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		1,998	7,567
Other intangible assets at end of period	29,700	29,700	29,122	27,124



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

..(12)

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 intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	19,557

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

Unless otherwise specified, all monetary values are in INR

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

**[611100] Notes - Financial instruments****Disclosure of provision matrix [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Past due status [Axis]	Past due status [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of provision matrix [Abstract]		
Disclosure of provision matrix [Line items]		
Financial assets	30,71,231	38,81,060

**Disclosure of financial instruments by type of interest rate [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2022	31/03/2021
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial assets	30,71,231	38,81,060
Financial liabilities	18,61,728	29,20,151

**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	18,61,728	29,20,151	18,61,728	29,20,151
Financial liabilities, at fair value	18,61,728	29,20,151	18,61,728	29,20,151

**Disclosure of financial liabilities [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	18,61,728	29,20,151	18,61,728	29,20,151
Financial liabilities, at fair value	18,61,728	29,20,151	18,61,728	29,20,151

**Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	30,71,231	38,81,060	30,71,231	38,81,060
Financial assets, at fair value	30,71,231	38,81,060	30,71,231	38,81,060
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	NA	NA	NA	NA

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	30,71,231	38,81,060	30,71,231	38,81,060
Financial assets, at fair value	30,71,231	38,81,060	30,71,231	38,81,060
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	NA	NA	NA	NA

## 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, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	30,71,231	38,81,060	30,71,231	38,81,060
Financial assets, at fair value	30,71,231	38,81,060	30,71,231	38,81,060
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	NA	NA	NA	NA

## Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]		
Financial assets at end of period	30,71,231	38,81,060

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Financial assets	30,71,231	38,81,060
Financial assets, at fair value	30,71,231	38,81,060
Description of other financial assets at amortised cost class	NA	NA
Description of other financial assets at fair value class	NA	NA
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Financial liabilities	18,61,728	29,20,151
Financial liabilities, at fair value	18,61,728	29,20,151
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Financial assets at end of period	30,71,231	38,81,060
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Financial assets	30,71,231	38,81,060
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Financial assets	30,71,231	38,81,060
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial assets	30,71,231	38,81,060
Financial liabilities	18,61,728	29,20,151

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	48,99,570	57,62,793
Net cash flows from (used in) operating activities	48,99,570	57,62,793
Net cash flows from (used in) investing activities, continuing operations	-49,51,502	-31,90,653
Net cash flows from (used in) investing activities	-49,51,502	-31,90,653
Net cash flows from (used in) financing activities, continuing operations	-5,201	-8,094
Net cash flows from (used in) financing activities	-5,201	-8,094

**[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

<b>Classes of equity share capital [Axis]</b>	<b>Equity shares [Member]</b>			
<b>Name of shareholder [Axis]</b>	<b>Name of shareholder [Member]</b>		<b>Shareholder 1 [Member]</b>	
	<b>31/03/2022</b>	<b>31/03/2021</b>	<b>31/03/2022</b>	<b>31/03/2021</b>
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

<b>Classes of equity share capital [Axis]</b>	<b>Equity shares 1 [Member]</b>			
<b>Name of shareholder [Axis]</b>	<b>Name of shareholder [Member]</b>		<b>Shareholder 1 [Member]</b>	
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Type of share	Equity Share	EQUITY	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	EQUITY	Equity Share	Equity Share
Name of shareholder	PB GLOBAL LIMITED	PB GLOBAL LIMITED	PB GLOBAL LIMITED	PB GLOBAL LIMITED
CIN of shareholder	L99999MH1960PLC011864	L99999MH1960PLC011864	L99999MH1960PLC011864	L99999MH1960PLC011864
Permanent account number of shareholder	AAACP2251P	AAACP2251P	AAACP2251P	AAACP2251P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

## Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Value of shares authorised	10,00,000	10,00,000		10,00,000
Number of shares issued	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Value of shares issued	10,00,000	10,00,000		10,00,000
Number of shares subscribed and fully paid	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Value of shares subscribed and fully paid	10,00,000	10,00,000		10,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Total value of shares subscribed	10,00,000	10,00,000		10,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Value of shares called	10,00,000	10,00,000		10,00,000
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	10,00,000	10,00,000		10,00,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 10
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
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	10,00,000	10,00,000	10,00,000	10,00,000
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] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
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] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
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
Description of terms 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 Share

## Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY	
Number of shares authorised	[shares] 1,00,000	
Value of shares authorised	10,00,000	
Number of shares issued	[shares] 1,00,000	
Value of shares issued	10,00,000	
Number of shares subscribed and fully paid	[shares] 1,00,000	
Value of shares subscribed and fully paid	10,00,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 1,00,000	
Total value of shares subscribed	10,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,00,000	
Value of shares called	10,00,000	
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	10,00,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 10	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,00,000	[shares] 1,00,000
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	10,00,000	10,00,000
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] 1,00,000	
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] 1,00,000	
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	
Description of terms 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 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]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	52,160	52,160	52,160	52,160
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**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]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	52,160	52,160
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Terms of repayment of term loans and other loans	NA	NA
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

**[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 difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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		0
Deferred tax liabilities	-27,042	-26,837		-27,042
Net deferred tax liability (assets)	-27,042	-26,837	-21,103	-27,042
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		0
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-205	-5,734		-205
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	-205	-5,734		-205
Total increase (decrease) in deferred tax liability (assets)	-205	-5,734		-205
Deferred tax liability (assets) at end of period	-27,042	-26,837	-21,103	-27,042
Description of other temporary differences	NA	NA		NA

## Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	0
Deferred tax liabilities	-26,837		-27,042	-26,837
Net deferred tax liability (assets)	-26,837	-21,103	-27,042	-26,837
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0		0	0
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-5,734		-205	-5,734
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	-5,734		-205	-5,734
Total increase (decrease) in deferred tax liability (assets)	-5,734		-205	-5,734
Deferred tax liability (assets) at end of period	-26,837	-21,103	-27,042	-26,837
Description of other temporary differences	NA		NA	NA

## Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		0	0	
Deferred tax liabilities		-27,042	-26,837	
Net deferred tax liability (assets)	-21,103	-27,042	-26,837	-21,103
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)				
Deferred tax expense (income) recognised in profit or loss		-205	-5,734	
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		-205	-5,734	
Total increase (decrease) in deferred tax liability (assets)		-205	-5,734	
Deferred tax liability (assets) at end of period	-21,103	-27,042	-26,837	-21,103
Description of other temporary differences		NA	NA	

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of income tax [TextBlock]	Textual information (34) [See below]		
Major components of tax expense (income) [Abstract]			
Other components of deferred tax expense (income)	-205	-5,734	
Total tax expense (income)	-205	-5,734	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	0	0	
Deferred tax liabilities	-27,042	-26,837	
Net deferred tax liability (assets)	-27,042	-26,837	-21,103
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) recognised in profit or loss	-205	-5,734	
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	-205	-5,734	
Total increase (decrease) in deferred tax liability (assets)	-205	-5,734	
Deferred tax liability (assets) at end of period	-27,042	-26,837	-21,103
Description of other temporary differences	NA	NA	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Other tax effects for reconciliation between accounting profit and tax expense (income)	-205	-5,734	
Total tax expense (income)	-205	-5,734	

## Textual information (34)

### Disclosure of income tax [Text Block]

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

**[401100] Notes - Subclassification and notes on liabilities and assets****Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
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	30,71,231	38,81,060	30,71,231	38,81,060
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	30,71,231	38,81,060	30,71,231	38,81,060
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	33,70,019	34,00,568	33,70,019	3,40,05,268
Goods in transit	0	0	0	0
Mode of valuation	NA	NA	NA	NA

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	1,81,247	1,99,967
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Deposits	Deposits
Other non-current assets, others	1,81,247	1,99,967

**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]		Current [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
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	0	0	0	0
Provision leave encashment	0	0	0	0
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	0	0	0	0
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	5,922	4,762	5,922	4,762
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	5,922	4,762	5,922	4,762
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	5,922	4,762	5,922	4,762

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	2,64,63,553	2,23,08,799
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Others	Others
Other current liabilities, others	2,64,63,553	2,23,08,799

**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	13,74,268	23,37,860
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Balance with Government Authorities	Sundry Deposits & Balance with Government Authorities
Other current assets, others	13,74,268	23,37,860

**Details of advances [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]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,64,900	50,000	1,64,900	50,000
Details of advance to related parties	NA	NA	NA	NA
Nature of other advance	NA	NA	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0



## Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			
Classification of advances [Axis]	Advances given employees [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,64,900	50,000	1,64,900	50,000
Details of advance to related parties	NA	NA	NA	NA
Nature of other advance	NA	NA	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,64,900	50,000	1,64,900	50,000
Details of advance to related parties	NA	NA	NA	NA
Nature of other advance	NA	NA	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given employees [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,64,900	50,000	1,64,900	50,000
Details of advance to related parties	NA	NA	NA	NA
Nature of other advance	NA	NA	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	1,81,247	1,99,967
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	1,11,456	54,147
Total balance with banks	1,11,456	54,147
Cash on hand	25,52,095	26,66,537
Total cash and cash equivalents	26,63,551	27,20,684
Total cash and bank balances	26,63,551	27,20,684
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	1,64,900	50,000
Total other current assets	15,39,168	23,87,860
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	2,64,63,553	2,23,08,799

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[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

**[611800] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of revenue [TextBlock]	Textual information (35) [See below]

## Textual information (35)

### Disclosure of revenue [Text Block]

The Company derives revenues primarily from software development and related services and from the licensing of software products. Arrangements with customers for software related services are either on a fixed-price, fixed-timeframe or on a time-and-material basis.

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (36) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (36)

### Disclosure of employee benefits [Text Block]

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has does not contribute for provident fund. Gratuity payable under the Payment of Gratuity Act, 1972 is being charged on payment basis. The company does not provide for leave salaries, but charges in the year of payment as being not material.

### [612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[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]	Column 1	Column 2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	PARIMAL VIBHASH MEHTA	A N A N T OMPRAKASH BERLIA
Director identification number of key managerial personnel or director	03514645	07649704
Permanent account number of key managerial personnel or director	AFZPM6880Q	AVSPB5907G
Date of birth of key managerial personnel or director	29/01/1978	23/03/1991
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	BACHELORS	BACHELORS

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	NA

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</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**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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	42,70,693	12,57,631
Revenue from sale of services	0	0
Total revenue from operations other than finance company	42,70,693	12,57,631
Total revenue from operations	42,70,693	12,57,631
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Other borrowing costs	5,201	8,095
Total finance costs	5,201	8,095
Employee benefit expense [Abstract]		
Salaries and wages	3,09,385	22,061
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	3,09,385	22,061
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	28,626	59,443
Total depreciation, depletion and amortisation expense	28,626	59,443
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Directors sitting fees	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	7,684	31,600
Total other expenses	7,684	31,600
Current tax [Abstract]		
Current tax pertaining to current year	1,160	3,326
Total current tax	1,160	3,326



**[613200] Notes - Cash flow statement**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of cash flow statement [TextBlock]	Textual information (37) [See below]		
Cash and cash equivalents cash flow statement	26,63,551	27,20,684	1,56,638
Cash and cash equivalents	26,63,551	27,20,684	
Income taxes paid (refund), classified as operating activities	1,160	3,326	
Total income taxes paid (refund)	1,160	3,326	

**Textual information (37)****Disclosure of cash flow statement [Text Block]**

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	30,549	6,81,594
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	30,549	6,81,594
Domestic sale traded goods	42,70,693	12,57,631
Total domestic turnover goods, gross	42,70,693	12,57,631
Total revenue from sale of products	42,70,693	12,57,631
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</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>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</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>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</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>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Related parties [Member]		Parent [Member]	
Related party [Axis]	Column 1		Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party		PB GLOBAL LIMITED	PB GLOBAL LIMITED	PB GLOBAL LIMITED
Country of incorporation or residence of related party		INDIA	INDIA	INDIA
Permanent account number of related party		AAACP2251P	AAACP2251P	AAACP2251P
CIN of related party		L99999MH1960PLC011864	L99999MH1960PLC011864	L99999MH1960PLC011864
Identification number of foreign related party in country of incorporation or residence		NA	NA	NA
Description of nature of transactions with related party		Advance Received	Advance Received	Advance Received
Description of nature of related party relationship		Holding Company	Holding Company	Holding Company
Related party transactions [Abstract]				
Other related party transactions income	2,49,51,732	2,06,98,349	2,37,15,732	2,06,98,349

**Disclosure of transactions between related parties [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]
Related party [Axis]	Column 1
	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	TECHSTAR INDIA LIMITED
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AAFCT5860K
CIN of related party	U74120MH2015PLC271204
Identification number of foreign related party in country of incorporation or residence	NA
Description of nature of transactions with related party	Advance Received
Description of nature of related party relationship	Subsidiary of Holding Company
Related party transactions [Abstract]	
Other related party transactions income	12,36,000

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (38) [See below]	
Name of parent entity	PB Global Limited	
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

## Textual information (38)

## Disclosure of related party [Text Block]

As per the IndAS 24, the disclosures of transaction with the related parties are given below -:

Name	Relation	Amount	Nature of Transaction
PB GLOBAL LIMITED	HOLDING ENTITY	2,37,15,732	Advance

## [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]	
	31/03/2022	31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

## [700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

## [610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of earnings per share [TextBlock]	Textual information (39) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.79	[INR/shares] 0.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0.79	[INR/shares] 0.15
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.79	[INR/shares] 0.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0.79	[INR/shares] 0.15
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

**Textual information (39)****Disclosure of earnings per share [Text Block]**

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No