

**ARCH PHARMALABS LIMITED**  
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

**[400100] Disclosure of general information about company**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Name of company	ARCH PHARMALABS LIMITED	
Corporate identity number	U24231MH1993PLC150891	
Permanent account number of entity	AACCM0306Q	
Address of registered office of company	Unit 101/104, Hyde Park, Saki Vihar Road, Opp. Ansa Industrial Estate, Andheri (E) Mumbai, Maharashtra, 400072, India	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	1,120	
Whether company has published sustainability report for the financial Year	No	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

**[400200] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>Sign</b>
	<b>01/04/2022 to 31/03/2023</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Neha C Shah & Associates
Name of auditor signing report	N E H A CHANDRAKANT SHAH
Firms registration number of audit firm	147435W
Membership number of auditor	138596
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	BJQPS1905L
SRN of form ADT-1	F56290646
Date of signing audit report by auditors	11/12/2023
Date of signing of balance sheet by auditors	11/12/2023

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	(A) No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	As per Independent Auditors' Report

### **Footnotes**

(A) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, based on the comments in the auditors' reports of the Holding company, subsidiary companies and associate companies. We enclose in the Annexure, statements on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

## Textual information (1)

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

#### INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
Arch Pharmalabs Limited

Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the accompanying consolidated financial statements of Arch Pharmalabs Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which comprises the Consolidated Balance Sheet as at 31st March, 2023 and the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated 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 accounting principles generally accepted in India, of the state of affairs of the Group as at 31st March, 2023, its Consolidated profit and Consolidated cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 consolidated financial statements.

#### Basis for Qualified Opinion

1) Refer to Note No. 31(c) relating non provision of interest on borrowings amounting Rs.1,439.70 Lakhs. Due to this, profit for the year ended 31st March, 2023 were overstated by Rs. 1,439.70 Lakhs and accumulated provision for interest is understated by Rs.9,648.30 Lakhs as at 31st March,2023.

2) Refer to Note No.31(d) regarding payment of managerial remuneration amounting Rs.129.33 Lakhs in contravention of the provisions of Section 196 & 197 of The Companies Act, 2013.

3) The Holding Company has not obtained Actuarial Valuation with regards to Employee's benefit i.e., Leave Encashment as mandated by AS 15 referred in Note No. 24.3.

4) As per the provisions mentioned u/ s 149 of the Companies Act, 2013 the specified companies must have at least one woman director, In contravention of this provision there is no Women Director appointed by the Holding company referred in Note No.31(h).

5) Audit Committee: The Composition of the Audit Committee of the Holding Company is not in compliance with the provisions of Section 177 of the Companies Act, 2013.

#### Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the Basis for Qualified Opinion paragraph above, the aforesaid Consolidated Financial Statements read together with notes thereon gives

the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Consolidated Balance Sheet, of the state of affairs of the Group as at 31st March, 2023; and
- b) In the case of the Consolidated Statement of Profit and Loss, of the Loss for the year ended on that date; and
- c) In the case of the Consolidated Cash Flow Statement, of the cash flows for the year ended on that date.

#### Key Audit Matters

We invite attention of the members to the following material matters:

##### 1) Loans / Guarantees to Related Party:

The Holding Company has outstanding receivable as referred in Note No. 26 from related parties amounting Rs.467.84 Lakhs in respect of loans advances and guarantees given by it to third parties on behalf of related parties amounting Rs.16,405.60 Lakhs prior to commencement of The Companies Act, 2013.

##### 2) Deposits:

With regards to Note No. 12 Deposits; the Holding Company has given various deposits in the normal course of business over a period of time. However, we cannot comment on the reliability of the same.

##### 3) Short Term Loans and Advances:

In Subsidiary Company viz. Arch Lifescience Private Limited

Short Term Loans and Advances as referred to in Note No. 8 are given to related parties of Rs.549.63 Lakhs. Out of which of Rs. 484.46 Lakhs which are outstanding since long; we are unable to comment on the realisability of the same.

In Subsidiary Company viz. Arch Finechemicals Limited

Short Term Loans and Advances as referred in Note No. 7 of total amounting to Rs. 1256.67 Lakhs. Out of which Rs.919.16 Lakhs which are given to related parties and Rs.337.51 (Rupees in Lakhs) to various other parties. The strike off Company showing of Rs.150.24 (Rupees in Lakhs) in the books of accounts but amount is not written off / provision not made which is included in various other parties. The amount which are given to various other parties outstanding since long and also is doubtful so, we are unable to comment on the realisability of the same.

Information other than the financial statements and auditors' report thereon

The Holding Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

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

The Holding Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the Generally Accepted Accounting Principles (GAAP) in India, including the Accounting Standards specified under Section 133 of the Act, The respective Board of Directors of companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective management either intends to liquidate their respective entities Group or to cease operations, or has no realistic alternative but to do so.

That respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

#### Auditor's Responsibilities for the Audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

#### Other Matters

The consolidated financial statements include the audited financial statements of four subsidiary companies which have been audited by their respective independent auditors viz.

a) ARCH LIFE SCIENCES LIMITED whose financial statements reflects total assets (net) of Rs. 552.63 Lakhs & Net loss of Rs. 0.16 Lakhs for the year ended on that date.

b) VITALIFE PHARMA LIMITED whose financial statements reflects total assets (net) of Rs. 5 Lakhs & Net loss of Rs. 0.34 Lakhs for the year ended on that date.

c) ARCH FINECHEMICALS LIMITED whose financial statements reflects total assets (net) of Rs. 1,256.67 Lakhs & Net Loss of Rs. 0.28 Lakhs for the year ended on that date.

d) ARCH PHARMALABS FZ LLC whose financial statements reflects total assets (net) of Rs. 6,620.51 Lakhs & Net loss of Rs. 6.75 Lakhs for the year ended on that date (Unaudited relied on management representation).

These financial statements have been audited by Independent auditors except Arch Pharmalabs FZ LLC whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries are based solely on the reports of the other auditors.

The consolidated financial statements includes Profit/ loss from one associate Company viz. KOBO BIOTECH LIMITED is considered as the financial statements of the said Associate Company which was available to us.

Our opinion on the consolidated financial statements, and our report on other legal and regulatory requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

#### Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, based on the comments in the auditors' reports of the Holding company, subsidiary companies and associate companies. We enclose in the Annexure, statements on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2) As required by section 143(3) of the Act, we report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;

b) In our opinion proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.

c) The Consolidated Balance Sheet, Consolidated Statement of Profit and Loss and Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

d) In our opinion, the Consolidated Financial Statements comply with the accounting standards prescribed under Section 133 of the Companies Act, 2013 except as referred to in Sr.No.1 to 5 of our Paragraph of "Basis for Qualified Opinion".

e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2023, taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under section 139 of the act, of its subsidiary company, none of the director is disqualified as on 31st March, 2023, 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 Holding Company and its subsidiary company with reference to these consolidated financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report.

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 Holding Company has paid/provided managerial remuneration during the year and hence the provisions of section 197 (16) of the Act are applicable to the Holding Company. The company is required to seek prior approval from such Banks & Financial Institutions before any payment is made towards managerial remuneration, which has not been obtained. Subject to Note 31(g) of Consolidated Financial Statements.

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

i. The Group has disclosed the impact of pending litigations on its financial position in its consolidated financial statements by way of Contingent Liability as referred to in note no.30

ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.

iv. (a) The Group's Management has represented that, to the best of its knowledge and belief, as disclosed in the Note 31(j)(g) to the consolidated financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b)The Group's Management has represented, that, to the best of its knowledge and belief, as disclosed in the Note 31(j)(g) to the consolidated financial statements, no funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations sub-clause (d) (a) and (d) (b) contain any material mis-statement.

v. The Group has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.

For Neha C Shah & Associates  
Chartered Accountants  
Firm Reg. No: 147435W

Neha Shah  
Proprietor Membership No: 138596  
UDIN:23138596BGXVET2081

Place: Mumbai  
Date:11th September, 2023

## ANNEXURE A- TO THE INDEPENDENT AUDITORS' REPORT

[Referred to in paragraph under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members ARCH PHARMALABS LIMITED

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

We have audited the internal financial controls over financial reporting of the Group as of 31st March, 2023 in conjunction with our audit of the Consolidated Financial Statements of the Group for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Group's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ('ICAI'). 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 Group'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 Act.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. 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 Consolidated 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 Group's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated 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 Group.
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated Financial Statements in accordance with generally accepted accounting principles, and those receipts and expenditures of the Group are being made only in accordance with authorizations of management and directors of the Group.
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the Consolidated Financial Statements.

### Inherent Limitations of Internal Financial Controls over Financial Reporting



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

#### Opinion

In our opinion, the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2023, based on the internal control over financial reporting criteria established by the Group, 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 Neha C Shah & Associates  
Chartered Accountants  
Firm Reg. No: 147435W

Neha Shah  
Proprietor  
Membership No: 138596  
UDIN:23138596BGXVET2081

Place: Mumbai  
Date: 11th September, 2023

**[100100] Balance sheet**

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

	<b>31/03/2023</b>	<b>31/03/2022</b>
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	15,648.08	15,192.31
Reserves and surplus	65,763.04	43,267.97
Total shareholders' funds	81,411.12	58,460.28
Share application money pending allotment	2,076.15	1,918.95
Minority interest	293.49	292.93
Non-current liabilities [Abstract]		
Long-term borrowings	64,188.36	66,898.11
Other long-term liabilities	0	0
Long-term provisions	1,269.48	1,344.45
Total non-current liabilities	65,457.84	68,242.56
Current liabilities [Abstract]		
Short-term borrowings	20,822.97	18,747.14
Trade payables	(A) 22,614.97	33,702.6
Other current liabilities	48,623.33	50,231.84
Short-term provisions	249.7	222.56
Total current liabilities	92,310.97	1,02,904.14
Total equity and liabilities	2,41,549.57	2,31,818.86
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	(B) 81,029.13	87,627.19
Intangible assets	925.53	1,006.73
Tangible assets capital work-in-progress	1,173.36	851.71
Intangible assets under development or work-in-progress	1,819.27	1,784.27
Total fixed assets	84,947.29	91,269.9
Non-current investments	1,306.12	1,555.74
Long-term loans and advances	3,960.52	4,195.03
Total non-current assets	90,213.93	97,020.67
Current assets [Abstract]		
Current investments	0	0
Inventories	68,125.08	69,890.5
Trade receivables	69,806.13	31,403.31
Cash and bank balances	277.27	276.78
Short-term loans and advances	13,127.16	33,227.6
Total current assets	1,51,335.64	1,34,798.19
Total assets	2,41,549.57	2,31,818.86

**Footnotes**

(A) Trade payables- Total Outstanding Dues of Micro and Small Enterprises and Total outstanding dues of creditors other than Micro and Small Enterprises - (Trade Payable includes Rs.(813.04) Lakhs (Previous year Rs.(1,869.27) Lakhs) payable to related parties.)

(B) Including Goodwill ( On Consolidation)

**[100400] Cash flow statement, indirect**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</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 extraordinary items and tax	12,461.19	5,852.54
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	3,475.61	9,833.31
Adjustments for depreciation and amortisation expense	2,348.31	2,506.38
Other adjustments for which cash effects are investing or financing cash flow	(A) -100.84	-501.48
Other adjustments for non-cash items	(B) 33.71	373.89
Total adjustments to profit (loss)	5,756.79	12,212.1
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	1,765.41	7,313.73
Adjustments for decrease (increase) in trade receivables	-38,436.54	-4,342.78
Adjustments for decrease (increase) in other current assets	20,334.94	-4,252.99
Adjustments for increase (decrease) in other current liabilities	2,367.53	-5,230.67
Total adjustments for working capital	-13,968.66	-6,512.71
Total adjustments for reconcile profit (loss)	-8,211.87	5,699.39
Net cash flows from (used in) operations	4,249.32	11,551.93
Income taxes paid (refund)	0	18.9
Net cash flows from (used in) operating activities before extraordinary items	4,249.32	11,533.03
Net cash flows from (used in) operating activities	4,249.32	11,533.03
Cash flows from used in investing activities [Abstract]		
Other cash payments to acquire equity or debt instruments of other entities	0	2.09
Purchase of tangible assets	240.14	1,566.92
Interest received	(C) 29.37	501.88
Other inflows (outflows) of cash	(D) 71.47	-0.4
Net cash flows from (used in) investing activities before extraordinary items	-139.3	-1,067.53
Net cash flows from (used in) investing activities	-139.3	-1,067.53
Cash flows from used in financing activities [Abstract]		
Proceeds from borrowings	1,276.43	0
Repayments of borrowings	(E) 1,910.35	683.04
Interest paid	3,475.61	9,833.31
Net cash flows from (used in) financing activities before extraordinary items	-4,109.53	-10,516.35
Net cash flows from (used in) financing activities	-4,109.53	-10,516.35
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.49	-50.85
Net increase (decrease) in cash and cash equivalents	0.49	-50.85
Cash and cash equivalents cash flow statement at end of period	277.27	276.78

**Footnotes**

(A) Loss / (Profit) on sale of assets and Interest on Deposit &amp; Others

(B) Provision for Doubtful Debts

(C) Interest on Deposit &amp; Others

(D) Loss / (Profit) on sale of assets

(E) Proceeds from Long Term Borrowings (net of repayments) and Short Term Loan (net of repayments)

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]****..(1)**

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
Name of shareholder	ARCH IMPEX PRIVATE LIMITED	ARCH IMPEX PRIVATE LIMITED	JM FINANCIAL ASSET RECONSTRUCTION COMPANY LIMITED	JM FINANCIAL ASSET RECONSTRUCTION COMPANY LIMITED
CIN of shareholder	U51900MH2000PTC127806	U51900MH2000PTC127806	U67190MH2007PLC174287	U67190MH2007PLC174287
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,54,05,664	[shares] 5,54,05,664	[shares] 3,95,00,000	[shares] 3,95,00,000
Percentage of shareholding in company	35.41%	36.47%	25.24%	26.00%

**Disclosure of shareholding more than five per cent in company [Table]****..(2)**

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 shares of Rs. 10 each	Equity shares of Rs. 10 each
Name of shareholder	ARCH PHARMACHEM LTD	ARCH PHARMACHEM LTD
CIN of shareholder	U24231MH2000PLC129882	U24231MH2000PLC129882
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 2,11,81,000	[shares] 2,11,81,000
Percentage of shareholding in company	13.54%	13.94%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 300,00,00,000	[shares] 300,00,00,000	[shares] 100,00,00,000	[shares] 100,00,00,000
Value of shares authorised	3,00,000	3,00,000	1,00,000	1,00,000
Number of shares issued	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 15,64,80,768	[shares] 15,19,23,076
Value of shares issued	15,648.08	15,192.31	15,648.08	15,192.31
Number of shares subscribed and fully paid	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 15,64,80,768	[shares] 15,19,23,076
Value of shares subscribed and fully paid	15,648.08	15,192.31	15,648.08	15,192.31
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 15,64,80,768	[shares] 15,19,23,076
Total value of shares subscribed	15,648.08	15,192.31	15,648.08	15,192.31
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 15,64,80,768	[shares] 15,19,23,076
Value of shares called	15,648.08	15,192.31	15,648.08	15,192.31
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	15,648.08	15,192.31	15,648.08	15,192.31
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 as other preferential allotment	[shares] 45,57,692	[shares] 0	[shares] 45,57,692	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		
Total aggregate number of shares issued during period	[shares] 45,57,692	[shares] 0	[shares] 45,57,692	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 45,57,692	[shares] 0	[shares] 45,57,692	[shares] 0
Number of shares outstanding at end of period	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 15,64,80,768	[shares] 15,19,23,076
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other preferential allotment issue during period	455.77	0	455.77	0
Amount of other issues during period	0	0		
Total aggregate amount of increase in share capital during period	455.77	0	455.77	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0

Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	455.77	0	455.77	0
Share capital at end of period	15,648.08	15,192.31	15,648.08	15,192.31
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[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	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	[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	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	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	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each		
Number of shares authorised	[shares] 100,00,00,000	[shares] 100,00,00,000	[shares] 200,00,00,000	[shares] 200,00,00,000
Value of shares authorised	1,00,000	1,00,000	2,00,000	2,00,000
Number of shares issued	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 0	[shares] 0
Value of shares issued	15,648.08	15,192.31	0	0
Number of shares subscribed and fully paid	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 0	[shares] 0
Value of shares subscribed and fully paid	15,648.08	15,192.31	0	0
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 0	[shares] 0
Total value of shares subscribed	15,648.08	15,192.31	0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 0	[shares] 0
Value of shares called	15,648.08	15,192.31	0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	15,648.08	15,192.31	0	0
Par value per share	[INR/shares] 10	[INR/shares] 10		
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0		
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as other preferential allotment	(A) [shares] 45,57,692	[shares] 0		
Number of other issues of shares			[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 45,57,692	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 45,57,692	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 15,64,80,768	[shares] 15,19,23,076	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other preferential allotment issue during period	455.77	0		
Amount of other issues during period			0	0

Total aggregate amount of increase in share capital during period	455.77	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	455.77	0	0	0
Share capital at end of period	15,648.08	15,192.31	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[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	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	[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	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	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	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

### Footnotes

(A) The Company issued and allotted 45,57,692 equity shares on preferential allotment/private placement basis by way of non-cash consideration, i.e. by conversion of financial obligations of the Company to Nipro Pharmapackaging India Private Limited.



## Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Preference shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Preference shares of Rs. 10 each	Preference shares of Rs. 10 each
Number of shares authorised	[shares] 200,00,00,000	[shares] 200,00,00,000
Value of shares authorised	2,00,000	2,00,000
Number of shares issued	[shares] 0	[shares] 0
Value of shares issued	0	0
Number of shares subscribed and fully paid	[shares] 0	[shares] 0
Value of shares subscribed and fully paid	0	0
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 0	[shares] 0
Total value of shares subscribed	0	0
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 0	[shares] 0
Value of shares called	0	0
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	0	0
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of other issues during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	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
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	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
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (2) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (2)

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

- Terms/Rights attached to equity shares

The company has one class of equity shares having a par value of Rs 10/-each. Each shareholder is eligible for one vote per share held.

In the event of liquidation of the Company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

- Shares held by promoters at the end of the year

Sr. No.	Promoter Name	Number of shares as at 31st March, 2023	Number of shares as at 31st March, 2022	% of Total Shares held as at 31st March,2023	% of Change during the Year
1	Arch Impex Pvt. Ltd.	5,54,05,664	5,54,05,664	35.41%	-2.91%
2	Arch Pharmachem Ltd.	2,11,81,000	2,11,81,000	13.54%	-2.90%
3	Arch Herbals Pvt. Ltd.	62,42,076	62,42,076	3.99%	-2.94%
4	Arch Agro Industries Pvt. Ltd	61,54,754	61,54,754	3.93%	-2.88%
5	AMR Investments Pvt. Ltd.	19,76,681	19,76,681	1.26%	-2.83%
	Total	9,09,60,175	9,09,60,175	58.13%	

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Capital reserves [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	12,211.66	5,186.64	0	0
Other additions to reserves	14,577.86	35,699.47	0	
Total additions to reserves	26,789.52	40,886.11	0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	4,214.45	3,416.83		
Total deductions to reserves	4,214.45	3,416.83		
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	80	80		
Total appropriations for dividend, dividend tax and general reserve	80	80		
Total changes in reserves	22,495.07	37,389.28	0	0
Reserves at end of period	65,763.04	43,267.97	9.49	9.49

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

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]		Debenture redemption reserve [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	14,493.46	0	(A) 80	80
Total additions to reserves	14,493.46	0	80	80
Total changes in reserves	14,493.46	0	80	80
Reserves at end of period	67,095.15	52,601.69	160	80

(A) Transferred from Surplus

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

..(3)

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

Components of reserves [Axis]	Revaluation reserve [Member]		Revaluation reserve fixed assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	0	0	0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	4,214.45	3,416.83	(A) 4,214.45	3,416.83
Total deductions to reserves	4,214.45	3,416.83	4,214.45	3,416.83
Total changes in reserves	-4,214.45	-3,416.83	-4,214.45	-3,416.83
Reserves at end of period	51,639.63	55,854.08	51,639.63	55,854.08

(A) Disposals during the year and Utilized for set off against depreciation

## Statement of changes in reserves [Table]

..(4)

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

Components of reserves [Axis]	Other reserves [Member]		Subsidy incentive reserve [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0		
Other additions to reserves	0	0	0	0
Total additions to reserves	0	0	0	0
Total changes in reserves	0	0	0	0
Reserves at end of period	430.34	430.34	20	20

## Statement of changes in reserves [Table]

..(5)

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

Components of reserves [Axis]	General reserve [Member]		Foreign currency translation reserve [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0		
Other additions to reserves	0	0	4.4	-180.53
Total additions to reserves	0	0	4.4	-180.53
Total changes in reserves	0	0	4.4	-180.53
Reserves at end of period	410.34	410.34	-169.6	-174

## Statement of changes in reserves [Table]

..(6)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	12,211.66	5,186.64
Other additions to reserves	0	(A) 35,800
Total additions to reserves	12,211.66	40,986.64
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	(B) 80	80
Total appropriations for dividend, dividend tax and general reserve	80	80
Total changes in reserves	12,131.66	40,906.64
Reserves at end of period	-53,401.97	-65,533.63

(A) Debt Restructuring

(B) Debenture Redemption Reserve

**[200300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,400	3,200	(A) 2,400	3,200
Nature of security [Abstract]				
Nature of security	Refer Textual Information	Refer Textual Information	Refer Textual Information	Refer Textual Information
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	2,400	3,200	2,400	3,200

**Footnotes**

(A) Net of Current maturities of debt of Rs. 800 lakhs (PY Nil)

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	61,788.36	63,698.11	61,788.36	63,698.11
Nature of security [Abstract]				
Nature of security	Refer Textual Information	Refer Textual Information	Refer Textual Information	Refer Textual Information
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	61,788.36	63,698.11	61,788.36	63,698.11

**Classification of borrowings [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	800	0	(A) 800	0
Nature of security [Abstract]				
Nature of security	Refer Textual Information	Refer Textual Information	Refer Textual Information	Refer Textual Information
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	800	0	800	0

**Footnotes**

(A) Current maturities of debt

**Classification of borrowings [Table]**

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,858.19	9,858.19	(A) 9,858.19	9,858.19
Nature of security [Abstract]				
Nature of security	Refer Textual Information	Refer Textual Information	Refer Textual Information	Refer Textual Information
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	9,858.19	9,858.19	9,858.19	9,858.19

**Footnotes**

(A) Current maturities of debt

**Classification of borrowings [Table]**

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Deferred payment liabilities [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	4,563.06	4,217.56	0	0.6
Nature of security [Abstract]				
Nature of security	Refer Textual Information	Refer Textual Information	Refer Textual Information	Refer Textual Information

**Classification of borrowings [Table]**

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Deferred sales tax loan [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	(A) 0.6	153.95	153.25
Nature of security [Abstract]				
Nature of security	Refer Textual Information	Refer Textual Information		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors			151.1	151.1

**Footnotes**

(A) Deferred Sales Tax Liability

**Classification of borrowings [Table]**

..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	153.95	153.25	81.93	81.93
Nature of security [Abstract]				
Nature of security			Refer Textual Information	Refer Textual Information
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			Personal guarantee of the Company's Promoter Directors	Personal guarantee of the Company's Promoter Directors
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	(A) 151.1	151.1		

**Footnotes**

(A) Company Promoter Directors have given personal guarantee in respect of unsecured short term loans.



**Classification of borrowings [Table]**

..(8)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,365.84	4,435.61	(A) 81.93	81.93
Nature of security [Abstract]				
Nature of security			Refer Information	Refer Information
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	5,365.84	4,435.61		

**Footnotes**

(A) Current maturities of debt

**Classification of borrowings [Table]**

..(9)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2023	31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	(A) 5,365.84	4,435.61
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	(B) 5,365.84	4,435.61

**Footnotes**

(A) Other Short Term Loan

(B) Company Promoter Directors have given personal guarantee in respect of unsecured short term loans.

**Details of bonds or debentures [Table]**

..(1)

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

Details of bonds or debentures [Axis]	column	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	(A) 18.00%	18.00%
Particulars of redemption or conversion	Textual information (3) [See below]	Textual information (4) [See below]
Nominal value per bond or debenture	10,00,000	10,00,000
Number of bonds or debentures	320	320

**Footnotes**

(A) Coupon rate shall be 18.00% p.a. payable monthly until May 27, 2022 and thereafter till Final Settlement Date at 21.00% p.a. payable monthly on the outstanding balance.

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

	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (5) [See below]

## Textual information (3)

### **Particulars of redemption or conversion**

Tenure of Debenture shall be upto 37 Months from the date of issuance (i.e. Redemption date shall be 30th April, 2025), coupon rate shall be 18.00% p.a. payable monthly until May 27, 2022 and thereafter till Final Settlement Date at 21.00% p.a. payable monthly on the outstanding balance.

## Textual information (4)

### **Particulars of redemption or conversion**

Tenure of Debenture shall be upto 37 Months from the date of issuance (i.e. Redemption date shall be 30th April, 2025), coupon rate shall be 18.00% p.a. payable monthly until May 27, 2022 and thereafter till Final Settlement Date at 21.00% p.a. payable monthly on the outstanding balance.

## Textual information (5)

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

## LONG TERM BORROWINGS

				(Amount in Lakhs)
	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non Current	Current	Non Current
Secured Loan				
Non Convertible Debentures	800.00	2,400.00	-	3,200.00
Term Loans from Banks	9,858.19	-	9,858.19	-
Other Term Loans	-	61,788.36	-	63,698.11
Other Loan	81.93	-	81.93	-
	10,740.12	64,188.36	9,940.12	66,898.11
Unsecured Loan				
Deferred Sales Tax Liability	-	-	0.60	-
	-	-	0.60	-
Total	10,740.12	64,188.36	9,940.72	66,898.11

## Maturity Profile

	Term Loan from Banks	Other Term Loans	Non-Convertible Debentures	Other Loan	Deferred Sales Tax Liability
2 to 5 Years	-	61,788.36	2,400.00	-	-

Above 5 Years	-	-	-	-	-
Total	-	61,788.36	2,400.00	-	-
Current Portion	9,858.19	-	800.00	81.93	-
Total	9,858.19	-	800.00	81.93	-

- Non-convertible debentures

Rs.3,200.00 Lakhs (Previous Year Rs.3,200.00 Lakhs) are secured by Senior first pari-passu charge on the entire fixed assets, intangible assets and current assets of the Company and personal guarantee of the Company's Promoter Directors.

- Term Loan from Banks comprise of:

Rs.9,858.19 Lakhs (Previous Year Rs 9,858.19 Lakhs) secured by residual pari-passu charge on the entire fixed assets and current assets of the Company and personal guarantee of the Company's Promoter Directors.

- Other Term Loan comprise of:

a) Rs.129,91.36 Lakhs (Previous Year Rs.14,498.11 Lakhs) secured by Super Priority senior first pari-passu charge on the entire fixed assets, intangible assets and current assets of the Company and personal guarantee of the Company's Promoter Directors.

b) Rs.48,797.00 Lakhs (Previous Year Rs. 49,200.00 Lakhs) secured/ to be secured by way of First / Second / Residual pari-passu charge on fixed assets and current assets of the Company and personal guarantee of the Company's Promoter Directors.

- Other Loan

Rs. 81.93 Lakhs (Previous Year 81.93 Lakhs) is secured by hypothecation of respective assets purchased under such financing.

- Defaults / Delays in Loans

	Term Loan from Banks
From 01-04-2013 to 31-03-2023	9,858.19
Total	9,858.19

- SHORT TERM BORROWINGS

		(Amount in Lakhs)
	As at 31st March, 2023	As at 31st March 2022

Secured Loan		
From Banks		
- Working Capital Loan	4,563.06	4,217.56
- Current maturities of debt (Refer Note No. 5)	10,740.12	9,940.72
Unsecured Loan		
- From Related Parties (Refer Note No. 26)	153.95	153.25
- Other Short Term Loan	5,365.84	4,435.61
Total	20,822.97	18,747.14

- Unsecured - Related Parties

Company Promoter Directors have given personal guarantee in respect of unsecured short term loans.

- Unsecured - Other Loans

Company Promoter Directors have given personal guarantee in respect of unsecured short term loans.

- Defaults / Delays in Loans

	Working Capital Loans	Other Short Term Loans
From 01-04-2013 to 31-03-2023	4,563.06	3,390.29
Total	4,563.06	3,390.29

**[201000] Notes - Tangible assets****Disclosure of tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	168.31	1,061.77	168.31	1,061.77		
Depreciation tangible assets	-2,267.38	-2,365.27			2,267.38	2,365.27
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	1,217.13	6.55	3,042.42	87.11	1,825.29	80.56
Total disposals tangible assets	1,217.13	6.55	3,042.42	87.11	1,825.29	80.56
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-3,281.87	-3,416.84			3,281.87	3,416.84
Total other adjustments tangible assets	-3,281.87	-3,416.84			3,281.87	3,416.84
Total changes in tangible assets	-6,598.07	-4,726.89	-2,874.11	974.66	3,723.96	5,701.55
Tangible assets at end of period	(A) 81,029.13	87,627.19	1,72,375.51	1,75,249.61	91,346.38	87,622.42

**Footnotes**

(A) Including Goodwill ( On Consolidation)

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	117.09	0	117.09	0		
Depreciation tangible assets	-11.39	-10.98			11.39	10.98
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	213.9	0	246.3	0	32.4	0
Total disposals tangible assets	213.9	0	246.3	0	32.4	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-52.01	-54.64			52.01	54.64
Total other adjustments tangible assets	-52.01	-54.64			52.01	54.64
Total changes in tangible assets	-160.21	-65.62	-129.21	0	31	65.62
Tangible assets at end of period	23,927.7	24,087.91	24,551.57	24,680.78	623.87	592.87

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	103.47	0	103.47	0		
Depreciation tangible assets	-11.39	-10.98			11.39	10.98
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	213.9	0	(A) 246.3	0	(B) 32.4	0
Total disposals tangible assets	213.9	0	246.3	0	32.4	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-52.01	-54.64			(C) 52.01	54.64
Total other adjustments tangible assets	-52.01	-54.64			52.01	54.64
Total changes in tangible assets	-173.83	-65.62	-142.83	0	31	65.62
Tangible assets at end of period	3,965.43	4,139.26	4,589.3	4,732.13	623.87	592.87

(A) Including Disposals during the year - Revaluation

(B) Including Depreciation On Disposals - Revaluation

(C) On Revaluation Reserve

**Disclosure of tangible assets [Table]**

..(4)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	13.62	0	13.62	0		
Depreciation tangible assets	0	0			0	0
Total changes in tangible assets	13.62	0	13.62	0	0	0
Tangible assets at end of period	19,962.27	19,948.65	19,962.27	19,948.65	0	0

**Disclosure of tangible assets [Table]**

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-485.66	-492			485.66	492
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	234.4	0	436.68	0	202.28	0
Total disposals tangible assets	234.4	0	436.68	0	202.28	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-456.21	-464.08			456.21	464.08
Total other adjustments tangible assets	-456.21	-464.08			456.21	464.08
Total changes in tangible assets	-1,176.27	-956.08	-436.68	0	739.59	956.08
Tangible assets at end of period	16,325.32	17,501.58	27,683.38	28,120.05	11,358.06	10,618.47



## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-485.66	-492			485.66	492
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	234.4	0	436.68	0	202.28	0
Total disposals tangible assets	234.4	0	436.68	0	202.28	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-456.21	-464.08			456.21	464.08
Total other adjustments tangible assets	-456.21	-464.08			456.21	464.08
Total changes in tangible assets	-1,176.27	-956.08	-436.68	0	739.59	956.08
Tangible assets at end of period	16,325.32	17,501.58	27,683.38	28,120.05	11,358.06	10,618.47

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-485.66	-492			485.66	492
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	234.4	0	(A) 436.68	0	(B) 202.28	0
Total disposals tangible assets	234.4	0	436.68	0	202.28	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-456.21	-464.08			(C) 456.21	464.08
Total other adjustments tangible assets	-456.21	-464.08			456.21	464.08
Total changes in tangible assets	-1,176.27	-956.08	-436.68	0	739.59	956.08
Tangible assets at end of period	16,325.32	17,501.58	27,683.38	28,120.05	11,358.06	10,618.47

(A) Including Disposals during the year - Revaluation

(B) Including Depreciation On Disposals - Revaluation

(C) On Revaluation Reserve

**Disclosure of tangible assets [Table]**

..(8)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	45.48	1,008.93	45.48	1,008.93		
Depreciation tangible assets	-1,740.58	-1,812.69			1,740.58	1,812.69
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	767.18	5.54	2,331.86	62.74	1,564.68	57.2
Total disposals tangible assets	767.18	5.54	2,331.86	62.74	1,564.68	57.2
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-2,772.53	-2,896.44			2,772.53	2,896.44
Total other adjustments tangible assets	-2,772.53	-2,896.44			2,772.53	2,896.44
Total changes in tangible assets	-5,234.81	-3,705.74	-2,286.38	946.19	2,948.43	4,651.93
Tangible assets at end of period	40,543.58	45,778.38	1,16,446.5	1,18,732.87	75,902.92	72,954.49

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	45.48	995.31	45.48	995.31		
Depreciation tangible assets	-1,532.25	-1,514.75			1,532.25	1,514.75
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	763.74	5.54	2,207.46	62.74	1,443.72	57.2
Total disposals tangible assets	763.74	5.54	2,207.46	62.74	1,443.72	57.2
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-2,772.48	-2,896.05			2,772.48	2,896.05
Total other adjustments tangible assets	-2,772.48	-2,896.05			2,772.48	2,896.05
Total changes in tangible assets	-5,022.99	-3,421.03	-2,161.98	932.57	2,861.01	4,353.6
Tangible assets at end of period	39,944.4	44,967.39	1,09,141.97	1,11,303.95	69,197.57	66,336.56

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	45.48	995.31	45.48	995.31		
Depreciation tangible assets	-1,532.25	-1,514.75			1,532.25	1,514.75
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	763.74	5.54	(A) 2,207.46	62.74	(B) 1,443.72	57.2
Total disposals tangible assets	763.74	5.54	2,207.46	62.74	1,443.72	57.2
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-2,772.48	-2,896.05			(C) 2,772.48	2,896.05
Total other adjustments tangible assets	-2,772.48	-2,896.05			2,772.48	2,896.05
Total changes in tangible assets	-5,022.99	-3,421.03	-2,161.98	932.57	2,861.01	4,353.6
Tangible assets at end of period	39,944.4	44,967.39	1,09,141.97	1,11,303.95	69,197.57	66,336.56

(A) Including Disposals during the year - Revaluation

(B) Including Depreciation On Disposals - Revaluation

(C) On Revaluation Reserve

**Disclosure of tangible assets [Table]**

..(11)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	13.62	0	13.62		
Depreciation tangible assets	-208.33	-297.94			208.33	297.94
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.44	0	124.4	0	120.96	0
Total disposals tangible assets	3.44	0	124.4	0	120.96	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.05	-0.39			0.05	0.39
Total other adjustments tangible assets	-0.05	-0.39			0.05	0.39
Total changes in tangible assets	-211.82	-284.71	-124.4	13.62	87.42	298.33
Tangible assets at end of period	599.18	810.99	7,304.53	7,428.92	6,705.35	6,617.93

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	13.62	0	13.62		
Depreciation tangible assets	-208.33	-297.94			(A) 208.33	297.94
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.44	0	(B) 124.4	0	(C) 120.96	0
Total disposals tangible assets	3.44	0	124.4	0	120.96	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.05	-0.39			(D) 0.05	0.39
Total other adjustments tangible assets	-0.05	-0.39			0.05	0.39
Total changes in tangible assets	-211.82	-284.71	-124.4	13.62	87.42	298.33
Tangible assets at end of period	599.18	810.99	7,304.53	7,428.92	6,705.35	6,617.93

(A) Electrical Installaion

(B) Including Disposals during the year - Revaluaiton

(C) Including Depreciation On Disposals - Revaluation

(D) On Revaluation Reserve

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	26.48	0	26.48		
Depreciation tangible assets	-7.81	-28.16			7.81	28.16
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.33	0	7.82	0	7.49	0
Total disposals tangible assets	0.33	0	7.82	0	7.49	0
Total changes in tangible assets	-8.14	-1.68	-7.82	26.48	0.32	28.16
Tangible assets at end of period	137.43	145.57	1,933.4	1,941.22	1,795.97	1,795.65

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	26.48	0	26.48		
Depreciation tangible assets	-7.81	-28.16			7.81	28.16
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.33	0	7.82	0	7.49	0
Total disposals tangible assets	0.33	0	7.82	0	7.49	0
Total changes in tangible assets	-8.14	-1.68	-7.82	26.48	0.32	28.16
Tangible assets at end of period	137.43	145.57	1,933.4	1,941.22	1,795.97	1,795.65

## Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.59	0	11.79	0	11.2
Total disposals tangible assets	0	0.59	0	11.79	0	11.2
Total changes in tangible assets	0	-0.59	0	-11.79	0	-11.2
Tangible assets at end of period	13.16	13.17	322.79	322.8	309.63	309.63

## Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.59	0	11.79	0	11.2
Total disposals tangible assets	0	0.59	0	11.79	0	11.2
Total changes in tangible assets	0	-0.59	0	-11.79	0	-11.2
Tangible assets at end of period	13.16	13.17	322.79	322.8	309.63	309.63

## Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.59	0	11.79	0	11.2
Total disposals tangible assets	0	0.59	0	11.79	0	11.2
Total changes in tangible assets	0	-0.59	0	-11.79	0	-11.2
Tangible assets at end of period	13.16	13.17	322.79	322.8	309.63	309.63

## Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.77	4.32	1.77	4.32		
Depreciation tangible assets	-8.99	-8.24			8.99	8.24
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.61	0	8.41	0	7.8	0
Total disposals tangible assets	0.61	0	8.41	0	7.8	0
Total changes in tangible assets	-7.83	-3.92	-6.64	4.32	1.19	8.24
Tangible assets at end of period	38.92	46.75	567.81	574.45	528.89	527.7

## Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.77	4.32	1.77	4.32		
Depreciation tangible assets	-8.99	-8.24			8.99	8.24
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.61	0	8.41	0	7.8	0
Total disposals tangible assets	0.61	0	8.41	0	7.8	0
Total changes in tangible assets	-7.83	-3.92	-6.64	4.32	1.19	8.24
Tangible assets at end of period	38.92	46.75	567.81	574.45	528.89	527.7



## Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3.97	22.04	3.97	22.04		
Depreciation tangible assets	-12.95	-13.2			12.95	13.2
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.71	0.42	11.35	12.58	10.64	12.16
Total disposals tangible assets	0.71	0.42	11.35	12.58	10.64	12.16
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-1.12	-1.68			1.12	1.68
Total other adjustments tangible assets	-1.12	-1.68			1.12	1.68
Total changes in tangible assets	-10.81	6.74	-7.38	9.46	3.43	2.72
Tangible assets at end of period	43.02	53.83	870.06	877.44	827.04	823.61

## Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3.97	22.04	3.97	22.04		
Depreciation tangible assets	-12.95	-13.2			12.95	13.2
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.71	0.42	(A) 11.35	12.58	(B) 10.64	12.16
Total disposals tangible assets	0.71	0.42	11.35	12.58	10.64	12.16
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-1.12	-1.68			(C) 1.12	1.68
Total other adjustments tangible assets	-1.12	-1.68			1.12	1.68
Total changes in tangible assets	-10.81	6.74	-7.38	9.46	3.43	2.72
Tangible assets at end of period	43.02	53.83	870.06	877.44	827.04	823.61

(A) Including Disposals during the year - Revaluation

(B) Including Depreciation On Disposals - Revaluation

(C) On Revaluation Reserve

**Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Total	Total	-	-	Lease Term	Lease Term
Useful lives or depreciation rates tangible assets	Total	Total	-	-	The leasehold land is depreciated over the respective lease period.	The leasehold land is depreciated over the respective lease period.

**Disclosure of additional information tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Buildings [Member]		Factory building [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method
Useful lives or depreciation rates tangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Factory equipments [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method
Useful lives or depreciation rates tangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(4)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]				Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method
Useful lives or depreciation rates tangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method
Useful lives or depreciation rates tangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(6)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method
Useful lives or depreciation rates tangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013

## Disclosure of additional information tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Straight line value method	Straight line value method	Straight line value method	Straight line value method
Useful lives or depreciation rates tangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013

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

	01/04/2022 to 31/03/2023
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (6) [See below]
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (7) [See below]

## Textual information (6)

## Disclosure of notes on tangible assets explanatory [Text Block]

Capital Work-In-Progress ageing schedule:

		(Amount in Lakhs)
CWIP for a period of	Projects in progress	
	As at March 31, 2022	As at March 31, 2023
Less than 1 year	788.88	347.71
1-2 years	62.83	669.38
2-3 years	-	62.20
More than 3 years	-	94.06
Total	851.71	1,173.36

There are no capital work-in-process whose completion is overdue or has exceeded its cost compared to its original plan as at March 31, 2022 and as at March 31, 2023

## Textual information (7)

### Disclosure of accounting policy on tangible assets [Text Block]

Property, Plant and Equipment:

Property, Plant and Equipment are stated at original cost of acquisition / installation (net of Input Tax Credit availed, if any) and includes amount added on fair valuation, less accumulated depreciation, amortization and impairment losses, if any. Cost includes acquisition cost and other incidental expenses related to acquisition, trial run expenses (net of revenue) and borrowing cost incurred during pre-operational period till the commencement of commercial operation and adjustments arising from exchange rate variations attributable to the Property, Plant and Equipment are capitalized.

Intangible Fixed Assets

Intangible assets represent "product development expenses", "technology transfer", "software" and "DMF Cost" and Intangible assets are carried at cost less accumulated amortization and impairment losses. These costs are capitalized as intangible assets in the year in which related software is implemented.

Capital Work-in-Progress

The cost of Property, Plant and Equipment which are not ready for its intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

Depreciation:

Depreciation on Property, Plant and Equipment are provided on the straight line value method based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Intangible assets are amortized over a period of three to five years, except technical knowhow which are amortized over 10 years or such higher period specified in the technical knowhow purchase agreement, being the expected period of use. The leasehold land and leasehold improvements are depreciated over the respective lease period.

### [201100] Notes - Intangible assets

Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Goodwill [Member]		Goodwill on consolidation subsidiaries [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Total	Total	-	-	-	-
Description of amortization method used	Total	Total	-	-	-	-

**Disclosure of additional information intangible assets [Table]**

..(2)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	-	-	3-5 Years	3-5 Years	3-5 Years	3-5 Years
Description of amortization method used	-	-	Straight line value method	Straight line value method	Straight line value method	Straight line value method

**Disclosure of additional information intangible assets [Table]**

..(3)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013	As prescribed in Schedule II to the Companies Act, 2013
Description of amortization method used	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method	Straight line value method

## Disclosure of intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	109.69	0	109.69		
Total additions to intangible assets	0	109.69	0	109.69		
Amortization intangible assets	-81.2	-141.09			81.2	141.09
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	49.12	0	49.12	0
Total disposals intangible assets	0	0	49.12	0	49.12	0
Total changes in intangible assets	-81.2	-31.4	-49.12	109.69	32.08	141.09
Intangible assets at end of period	925.53	1,006.73	9,078.92	9,128.04	8,153.39	8,121.31

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Goodwill [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	741.94	741.94	741.94	741.94	0	0

## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	741.94	741.94	741.94	741.94	0	0

## Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	741.94	741.94	741.94	741.94	0	0



## Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	6.74	0	6.74		
Total additions to intangible assets	0	6.74	0	6.74		
Amortization intangible assets	-1.77	-55.19			1.77	55.19
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0.74	0	0.74	0
Total disposals intangible assets	0	0	0.74	0	0.74	0
Total changes in intangible assets	-1.77	-48.45	-0.74	6.74	1.03	55.19
Intangible assets at end of period	3.85	5.62	1,492.8	1,493.54	1,488.95	1,487.92

## Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	6.74	0	6.74		
Total additions to intangible assets	0	6.74	0	6.74		
Amortization intangible assets	-1.77	-55.19			1.77	55.19
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0.74	0	0.74	0
Total disposals intangible assets	0	0	0.74	0	0.74	0
Total changes in intangible assets	-1.77	-48.45	-0.74	6.74	1.03	55.19
Intangible assets at end of period	3.85	5.62	1,492.8	1,493.54	1,488.95	1,487.92

## Disclosure of intangible assets [Table]

..(7)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	102.95	0	102.95		
Total additions to intangible assets	0	102.95	0	102.95		
Amortization intangible assets	-79.43	-85.9			79.43	85.9
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	48.38	0	48.38	0
Total disposals intangible assets	0	0	48.38	0	48.38	0
Total changes in intangible assets	-79.43	17.05	-48.38	102.95	31.05	85.9
Intangible assets at end of period	179.74	259.17	6,844.18	6,892.56	6,664.44	6,633.39

## Disclosure of intangible assets [Table]

..(8)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	102.95	0	102.95		
Total additions to intangible assets	0	102.95	0	102.95		
Amortization intangible assets	-79.43	-85.9			79.43	85.9
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	48.38	0	48.38	0
Total disposals intangible assets	0	0	48.38	0	48.38	0
Total changes in intangible assets	-79.43	17.05	-48.38	102.95	31.05	85.9
Intangible assets at end of period	179.74	259.17	6,844.18	6,892.56	6,664.44	6,633.39

## Disclosure of intangible assets [Table]

..(9)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses	Technology Transfer and Product Development Expenses
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	102.95	0	102.95		
Total additions to intangible assets	0	102.95	0	102.95		
Amortization intangible assets	-79.43	-85.9			79.43	85.9
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	48.38	0	48.38	0
Total disposals intangible assets	0	0	48.38	0	48.38	0
Total changes in intangible assets	-79.43	17.05	-48.38	102.95	31.05	85.9
Intangible assets at end of period	179.74	259.17	6,844.18	6,892.56	6,664.44	6,633.39

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

	01/04/2022 to 31/03/2023
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (8) [See below]

## Textual information (8)

**Disclosure of notes on intangible assets explanatory [Text Block]**

Intangible assets under development ageing schedule:

		(Amount in Lakhs)
Intangible assets under development for a period of	Projects in progress	
	As at March 31, 2022	As at March 31, 2023
Less than 1 year	109.27	35.00
1-2 years	492.05	91.19
2-3 years	91.19	109.27
More than 3 years	1,091.76	1,583.81
Total	1,784.27	1,819.27

There are no intangible assets under development whose completion is overdue or has exceeded its cost compared to its original plan as at March 31, 2022 and as at March 31, 2023.

**[200400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	Investment1		Investment2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted Equity Shares of Rs.10 each	Quoted Equity Shares of Rs.10 each	Quoted Equity Shares of Rs.10 each	Quoted Equity Shares of Rs.10 each
Non-current investments	(A) 1,270.12	1,519.73	0.22	0.22
Name of body corporate in whom investment has been made	Kobo Biotech Limited	Kobo Biotech Limited	Nyssa Corporation Limited	Nyssa Corporation Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Associate	Associate		
Number of shares of non-current investment made in body corporate	[shares] 1,07,09,100	[shares] 1,07,09,100	[shares] 366	[shares] 366

**Footnotes**

(A) Net of Share in loss of associates Rs. 934.01 lakhs (PY Rs. 684.40 lakhs)

**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [Axis]	Investment3		Investment4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted Equity Shares of Rs.10 each	Quoted Equity Shares of Rs.10 each	Unquoted Equity Shares of Rs.25 each	Unquoted Equity Shares of Rs.25 each
Non-current investments	16.25	16.26	0.1	0.1
Name of body corporate in whom investment has been made	Risa International Limited	Risa International Limited	The Greater Bombay Bank Ltd	The Greater Bombay Bank Ltd
Number of shares of non-current investment made in body corporate	[shares] 10,915	[shares] 10,915	[shares] 400	[shares] 400

**Details of non-current investments [Table]**

..(3)

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

Classification of non-current investments [Axis]	Investment5		Investment6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.25 each	Unquoted Equity Shares of Rs.25 each	Unquoted	Unquoted
Non-current investments	5	5	10.33	10.33
Name of body corporate in whom investment has been made	The Kalyan Janata Sahakari Bank Ltd	The Kalyan Janata Sahakari Bank Ltd	Enviro - Tech Limited	Enviro - Tech Limited
Number of shares of non-current investment made in body corporate	[shares] 20,000	[shares] 20,000		

**Details of non-current investments [Table]**

..(4)

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

Classification of non-current investments [Axis]	Investment7		Investment8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in government or trust securities	Investments in government or trust securities	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	2	2	2.1	2.1
Name of body corporate in whom investment has been made	In Government Securities as 6 year National Savings Certificate	In Government Securities as 6 year National Savings Certificate	Tarapur Environment Protection Society	Tarapur Environment Protection Society

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

	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (9) [See below]	
Aggregate amount of quoted non-current investments	1,286.59	1,536.21
Market value of quoted non-current investments	203.54	589.14
Aggregate amount of unquoted non-current investments	19.53	19.53
Aggregate provision for diminution in value of non-current investments	0	0

**Textual information (9)****Accounting policy for determination of carrying amount of investments [Text Block]**

Long-term investments are valued at cost. Provision for diminution in value of investments is made, if the diminution is of a nature other than temporary. Current investments are valued at the lower of cost and market value. Investments other than in subsidiaries and associates have been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments"

**[200500] Notes - Current investments**

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on current investments explanatory [TextBlock]	
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (10) [See below]

**Textual information (10)****Accounting policy for determination of carrying amount of investments [Text Block]**

Long-term investments are valued at cost. Provision for diminution in value of investments is made, if the diminution is of a nature other than temporary. Current investments are valued at the lower of cost and market value. Investments other than in subsidiaries and associates have been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments"

**[200600] Notes - Subclassification and notes on liabilities and assets****Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	70,213.74	31,777.2	69,806.13	31,403.31
Allowance for bad and doubtful debts	407.61	373.89	0	0
Total trade receivables	69,806.13	31,403.31	69,806.13	31,403.31
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			69,806.13	31,403.31
Total trade receivables due by directors, other officers or others			69,806.13	31,403.31
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

**Subclassification of trade receivables [Table]**

..(2)

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

Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	407.61	373.89
Allowance for bad and doubtful debts	(A) 407.61	373.89
Total trade receivables	0	0
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	407.61	373.89
Total trade receivables due by directors, other officers or others	407.61	373.89
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

**Footnotes**

(A) Trade receivables - credit impaired



**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	118.09	366.51	3,842.43	3,828.52
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	118.09	366.51	3,842.43	3,828.52
Nature of other loans and advances			(A) Deposits (Including Security & EMD Deposits)	Deposits (Including Security & EMD Deposits)
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	118.09	366.51	3,842.43	3,828.52
Total loans and advances due by directors, other officers or others	118.09	366.51	3,842.43	3,828.52
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) Includes Deposit given to Related parties Rs. 3,171.40 Lakhs (Rs. 3,171.40 Lakhs)

**Loans and advances [Table]**

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances to related parties [Member]		Loans advances given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,386.75	503.03	1,386.75	503.03
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,386.75	503.03	1,386.75	503.03
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	1,386.75	503.03	1,386.75	503.03
Total loans and advances due by directors, other officers or others	1,386.75	503.03	1,386.75	503.03
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	10,050.28	29,451.64	1,690.13	3,272.93
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	10,050.28	29,451.64	1,690.13	3,272.93
Nature of other loans and advances	Others (including Advances against supplies and services, Staff Advances, etc)	Others (including Advances against supplies and services, Staff Advances, etc)	Balance with Statutory Authorities	Balance with Statutory Authorities
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	10,050.28	29,451.64	1,690.13	3,272.93
Total loans and advances due by directors, other officers or others	10,050.28	29,451.64	1,690.13	3,272.93
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	1,269.48	1,344.45	249.7	222.56
Total provisions for employee benefits	1,269.48	1,344.45	249.7	222.56
CSR expenditure provision	0	0	0	0
Total provisions	1,269.48	1,344.45	249.7	222.56

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	68,125.08	69,890.5	33,097.55	38,495.43
Mode of valuation	Lower of cost and net realizable value	Lower of cost and net realizable value	Lower of cost and net realizable value	Lower of cost and net realizable value

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	26,847.91	16,333.96	7,636.29	14,463.73
Mode of valuation	Lower of cost and net realizable value	Lower of cost and net realizable value	Lower of cost and net realizable value	Lower of cost and net realizable value

**Classification of inventories [Table]**

..(3)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	(A) 543.33	597.38
Mode of valuation	Lower of cost and net realizable value	Lower of cost and net realizable value

**Footnotes**

(A) Stores, Spares and Packing Material

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (11) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	5,436.28	5,412
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	(A) 3,687.92	4,185.86
Public deposit payable, current	0	0
Total other payables, current	3,687.92	4,185.86
Advance received from customers	37,397.62	38,336.76
Short-term employee related liabilities	(B) 2,101.51	2,294.69
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	0	(C) 2.53
Total other current liabilities	48,623.33	50,231.84
Accounting policy on inventories [TextBlock]	Textual information (12) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (13) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	620.39	2,402.44
Fixed deposits with banks	(D) 202.6	181.06
Other balances with banks	70.22	89.09
Total balance with banks	272.82	270.15
Cash on hand	4.45	6.63
Total cash and cash equivalents	277.27	276.78
Total cash and bank balances	277.27	276.78
Balances held with banks to extent held as margin money	202.6	181.06
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	202.6	181.06
Bank deposits with more than twelve months maturity	0	0

**Footnotes**

(A) Statutory Dues

(B) Employees Dues &amp; Other Payables

(C) Creditors for Capital Items

(D) Pledged with bank as margin

## Textual information (11)

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

## TRADE PAYABLES

		(Amount in Lakhs)
	As at 31st March, 2023	As at 31st March, 2022
Total Outstanding Dues of Micro and Small Enterprises	165.69	234.05
Total outstanding dues of creditors other than Micro and Small Enterprises* [Refer Note No.26]	22,449.25	33,468.52
Total	22,614.94	33,702.57

Trade Payable includes Rs. (813.04) Lakhs (Previous year Rs.(1,869.27) Lakhs) payable to related parties.

## Textual information (12)

**Accounting policy on inventories [Text Block]**

Inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost includes cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition. Cost of raw materials, process chemicals, stores and spares, packing materials, trading and other products are determined on weighted average basis. By-products are valued at net realizable value.

## Textual information (13)

## Disclosure of notes on trade receivables explanatory [Text Block]

## TRADE RECEIVABLES

		(Amount in Lakhs)
	As at 31st March, 2023	As at 31st March, 2022
Trade receivables considered good - Unsecured	69,806.13	31,403.31
Trade receivables - credit impaired	407.61	373.89
	70,213.74	31,777.20
Provision for Doubtful Debts	(407.61)	(373.89)
Total	69,806.13	31,403.31

**[200700] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (14) [See below]	
Claims against company not acknowledged as debt	13,272.99	11,202.36
Guarantees	(A) 16,479.23	15,631.92
Other money for which company is contingently liable	(B) 3,16,497.7	3,19,025.06
Total contingent liabilities	3,46,249.92	3,45,859.34
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
Total contingent liabilities and commitments	3,46,249.92	3,45,859.34
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
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
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	2.09
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	0	1
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost records	Pharmaceutical products	Pharmaceutical products
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	Pharmaceutical products	Pharmaceutical products
Net worth of company	81,411.12	58,460.28
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0



**Footnotes**

(A) Corporate Guarantees given for loan / Pollution Control Board

(B) Compensation payable in lieu of bank sacrifice

## Textual information (14)

### Disclosure of additional balance sheet notes explanatory [Text Block]

(a) From March 2016 and thereafter, J. M. Financial Asset Reconstruction Company Limited (JMF ARC) as per the mutual agreement entered between the Lenders of the Holding Company and JMF ARC, has been aggregating debt from the Lenders.

(b) Subsequent to JM Financial Asset Reconstruction Company Ltd. (JMFARC) acquiring majority of the Holding Company's debt, a Restructuring Agreement was executed in December 2017 between the Holding Company and JMFARC. Although the Holding company was empowered to reflect the Restructuring Agreement in the Books, the Holding company, of its own volition, deferred to recognize the restructuring agreement and its effect in the books of Accounts, till such time, when 100% of the debts are assigned and restructured.

Due to various macro and micro factors, the Holding Company's business plans could not be scaled-up as was planned. The operations of the Holding Company have been EBITDA positive since FY 2019-20. The API and Intermediates manufacturing segment in the Pharmaceutical sector has been re-rated, given various macro global tailwinds favoring the segment, in particular and the sector in general. The Holding company, despite having world class manufacturing sites, has not been able to enter into long term contracts with customers & vendors or attract Investors to raise capital, given its weak Net worth position since past few years.

Further, majority of the lenders have either assigned the debts to JMFARC or their dues have been settled under bilateral OTS Schemes. Accordingly, the Holding Company, in discussion with JMFARC has mutually agreed for further restructuring of its loans to sustainable levels. This write back of Rs. Nil (Previous Year Rs. 35,800 Lakhs) has been adjusted under the head Reserves and Surplus.

(c) As on March 31, 2023 majority of the lenders have either assigned the debts to JMFARC or their dues have been settled under bilateral OTS Schemes. The Holding Company is under discussions with the remaining few Lenders for restructuring of loans, for concessions in interest and repayment terms, in line with the agreement reached with majority of Lenders. Pending consideration of the same, the Holding Company has not provided for interest thereon. The impact of the non-provision of interest is understatement of finance cost for the year to the extent of Rs.1,439.70 Lakhs (Previous Year Rs. 1,531.80 Lakhs), and accumulated provision for interest is understated by Rs. 9,648.30 Lakhs (Previous Year Rs. 8,831.97 Lakhs).

(d) Managerial Remuneration: The Holding Company has paid / provided for remuneration to key managerial personnel as under:

			(Amount in Lakhs)
Sr. No.	Name of Key Management Person	2022-23	2021-22
1	Mr. Ajit Kamath	45.98	45.98
2	Mr. Rajendra Kaimal	33.53	33.53
3	Mr. Ashish Ujagare	49.82	49.82
	Total	129.33	129.33

As per Section 196 & 197 of the Companies Act, 2013, since the Holding Company has defaulted in repayment of dues to Banks & Financial Institutions; the Holding Company is required to seek prior approval from such Banks & Financial Institutions before any payment is made towards managerial remuneration, which has not been obtained.

Group Companies have not paid / provided managerial remuneration during the financial year.

(e) Loans to Related Parties: The Holding Company has outstanding loans amounting to Rs. 467.84 Lakhs (Previous Year Rs.467.84 Lakhs) receivable from M/s Regal Pharma PTE Limited and Guarantee's given to third parties for M/s Kobo Biotech Limited amounting to Rs. 5,717.00 Lakhs (Previous Year Rs.5,717.00 Lakhs) and Regal Pharma PTE Limited Rs. 10,688.60 Lakhs (Previous Year Rs. 9,854.92

Lakhs).

(f) **Deferred Tax Liability / Assets:** The Holding Company has made provision for current tax after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax on timing differences between taxable income and accounting income is accounted for, using the tax rates and the tax laws enacted or substantially enacted as on the balance sheet date. Deferred tax assets is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

In view of unabsorbed depreciation and carry forward of losses under tax laws, the Holding Company has not recognized deferred tax assets.

(g) **Details of dues to micro and small enterprises as defined under the MSMED Act, 2006:** The Management of the Holding Company has identified enterprises which have provided goods and services to the Holding Company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31 March 2023 has been made in the consolidated financial statements based on information received and available with the Group. The Group further confirms that any claim of interest on delayed payments from any supplier under the said Act is shown as Contingent Liability.

(h) Due to the Holding Company undergoing financial restructuring and facing litigations before the Courts, the Holding Company is unable to find an appropriate person who could be appointed as a Woman Director.

(i) **Ratio Analysis:**

Sr. No	Particulars	Numerator	Denominator	As at March 31, 2023	As at March 31, 2022	% Of Variation	Reason for Variance
1	Current ratio	Current Assets	Current Liabilities	1.64	1.31	25%	This Ratio has improved due to decrease of Trade Payables during the financial year.
2	Debt-Equity ratio	Total Debt	Shareholder's Equity	1.02	1.42	-28%	This Ratio has improved due to increase in Equity Capital during the financial year.
3	Debt Service Coverage ratio	EBITDA (Earnings Before Interest, Depreciation & Taxes)	Debt service = Interest & Lease Payments + Principal Repayments	2.45	1.69	45%	This Ratio has improved due to decrease in interest cost and increase in EBITDA during the financial year.
4	Return on Equity ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	16.98%	12.41%	37%	This Ratio has improved due to increase in Equity Capital during the financial year.
5	Inventory turnover ratio	Cost of goods sold	Average Inventory	1.49	1.34	11%	NA

6	Trade receivables turnover ratio	Revenue	Average Trade Receivable	2.65	4.45	-40%	Increase in average Trade Receivables have resulted in lower Trade Receivables Turnover Ratio during the financial year.
7	Trade payables turnover ratio	Purchases	Average Trade Payables	3.54	2.46	44%	This Ratio has increased on account of increase in purchases and decrease in average trade payables.
8	Net capital turnover ratio	Net sales (Total sales - sales return)	Average Working capital (Current assets - Current liabilities)	2.95	4.41	-33%	This Ratio has decreased due to increase in average working capital during the year.
9	Net profit ratio	Net Profits after taxes (Excluding Exceptional Items)	Net sales (Total sales - sales return)	9.11%	3.96%	130%	This Ratio has improved due to increases in profitability during the year.
10	Return on capital employed (ROCE)	Earnings before interest and taxes (Excluding Exceptional Items)	Capital Employed = Tangible Net Worth (Total equity - Intangibles assets) + Total Borrowings - Deferred Tax Asset	9.42%	10.42%	-10%	NA
11	Return on investment (ROI)	Interest income on deposits + Net gain on mutual funds	Average Investment in deposits and mutual funds	2.96%	3.49%	-15%	NA

## (j) Other Statutory Information:

(a) The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

(b) The Group has not been declared willful defaulter by any bank or financial Institution or other lender.

(c) The Group does not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

(d) The Group has following charges or satisfaction which is yet to be registered with ROC beyond the statutory period, details and reasons thereof.

Sr.	Charge	Amount
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No	Charge Id	Holder Name	in Lakhs	Reason
1	10369965	Axis Trustee Services Limited	2,000.00	The Holding Company had issued Secured Redeemable Non-convertible Debentures to HDFC Life, the said Charge was created to secure the Debentures. The Debentures have been assigned to JM Financial Asset Reconstruction Company Private Limited. JMFARC should have filed the modification of charge with the Registrar of Companies.
2	10302745	Axis Trustee Services Limited	10,000.00	The Holding Company had issued Secured Non-convertible Debentures to Axis Bank Ltd., the said Charge was created to secure the Debentures. The Holding Company has fully redeemed the said debentures. The Holding Company will approach Axis Trustee Services Limited (trustee of the debentures) for a satisfaction/ no dues letter and file the satisfaction with the Registrar of Companies.
3	10139458	Standard Chartered Bank	1,000.00	The Holding Company had availed the facility from Standard Chartered Bank, The same has been repaid in full. The Holding Company will approach Standard Chartered Bank for a satisfaction/ no dues letter and file the satisfaction with the Registrar of Companies.
4	10059452	Centurion Bank of Punjab	1,000.00	The Holding Company had availed the facility from the Centurion Bank of Punjab, The said facility has been repaid in full. However, Centurion Bank of Punjab merged with HDFC Bank and the Holding Company is unable to procure a No Dues Certificate from the HDFC Bank hence the satisfaction of charge with the Registrar of Companies is pending.
5	10014877	State Bank of Indore	3,450.00	The Holding Company had availed the facility from State Bank of Indore, the said facility has been repaid in full. However, State Bank of Indore has merged with State Bank of India and the Holding Company is unable to procure a No Dues Certificate from the State Bank of Indore/ State Bank of India hence the satisfaction of charge with the Registrar of Companies is pending.
6	10119901	Standard Chartered Bank	1,000.00	The Group Company - Arch Fine Chemicals Limited had availed the facility from Standard Chartered Bank against security of its assets. The said loans were transferred to the Holding Company vide Business Transfer Agreement, which transferred all Assets & Liabilities. The filing pertaining to the satisfaction of charge with Registrar of Companies could not be done owing to perfection of charge creation in the records of Holding Company. Since Holding Company defaulted to banks post 2013 , the same remains pending.
7	10077499	Bank of India	1,000.00	The Group Company - Arch Fine Chemicals Limited had availed the facility from Bank of India against security of its assets. The said loans were transferred to the Holding Company vide Business Transfer Agreement, which transferred all Assets & Liabilities. The filing pertaining to the satisfaction of charge with Registrar of Companies could not be done owing to perfection of charge creation in the records of Holding Company. Since Holding Company defaulted to banks post 2013 , the same remains pending.
8	10077426	Bank of India	1,500.00	The Group Company - Arch Fine Chemicals Limited had availed the facility from Bank of India against security of its assets. The said loans were transferred to the Holding Company vide Business Transfer Agreement, which transferred all Assets & Liabilities. The filing pertaining to the satisfaction of charge with Registrar of Companies could not be done owing to perfection of charge creation in the records of Holding Company. Since Holding Company defaulted to banks post 2013 , the same remains pending.

9	10136147	State Bank of India	5,700.00	The Group Company - Arch Life Sciences Limited had availed the facility from State Bank of India against security of its assets. The said loans were transferred to the Holding Company vide Business Transfer Agreement, which transferred all Assets & Liabilities. The filing pertaining to the satisfaction of charge with Registrar of Companies could not be done owing to perfection of charge creation in the records of the Holding Company. Since the Holding Company defaulted to bank post 2013, the same remains pending. As of date the Company doesn't avail any credit facilities from any Bank(s)/financial institution. However the said charges could not be satisfied owing to the non-availability of the satisfaction letter by the banks. As of date only charge filing is pending.
10	10109603	IndusInd Bank Limited	1,525.00	The Group Company - Arch Life Sciences Limited had availed the facility from IndusInd Bank Limited against security of its assets. The said loans were transferred to the Holding Company vide Business Transfer Agreement, which transferred all Assets & Liabilities. The filing pertaining to the satisfaction of charge with Registrar of Companies could not be done owing to perfection of charge creation in the records of the Holding Company. Since the Holding Company defaulted to bank post 2013, the same remains pending. As of date the Company doesn't avail any credit facilities from any Bank(s)/financial institution. However the said charges could not be satisfied owing to the non-availability of the satisfaction letter by the banks. As of date only charge filing is pending.
11	10109850	State Bank Of Patiala	2,775.00	The Group Company - Arch Life Sciences Limited had availed the facility from State Bank of India against security of its assets. The said loans were transferred to the Holding Company vide Business Transfer Agreement, which transferred all Assets & Liabilities. The filing pertaining to the satisfaction of charge with Registrar of Companies could not be done owing to perfection of charge creation in the records of the Holding Company. Since the Holding Company defaulted to bank post 2013, the same remains pending. As of date the Company doesn't avail any credit facilities from any Bank(s)/financial institution. However the said charges could not be satisfied owing to the non-availability of the satisfaction letter by the banks. As of date only charge filing is pending.

e) The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(f) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

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

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

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

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(k) The amount payables as stated under various heads of Consolidated Financial Statements should not be construed as an acknowledgement of debt by the Group for the purpose of provision of Section 18 of the Limitation Act, 1963.

(l) The Holding Company has constituted a Corporate Social Responsibility Committee (CSR Committee) in compliance with the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. The CSR Committee has formulated a Corporate Social Responsibility Policy (CSR policy) indicating the CSR activities to be undertaken by the Holding Company. The Holding Company is not required to spend any amount towards Corporate Social Responsibility as per section 135 of the Act since there is no average profit in the preceding three financial years calculates as per the provisions of the Act.

(m) Previous year's figures have been regrouped, rearranged, reclassified wherever necessary to conform to those of current year's presentation.

(n) The Subsidiary and Associate companies considered in the consolidated financial statements are:

Name of the Subsidiary and Associate Company	Country of Incorporation	Ownership Interest (%)
Arch Life Sciences Limited	India	58.46
Arch Fine Chemicals Limited	India	88.95
Arch Pharmalabs FZ LLC	Dubai	100.00
Vitalife Pharma Limited	India	100.00
Kobo Biotech Limited (Associate Company)	India	44.95

## [200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

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

	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (15) [See below]
Disclosure of general information about company [TextBlock]	Textual information (16) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (17) [See below]

## Textual information (15)

### Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

#### Basis of preparation of Financial Statements

The consolidated financial statements are prepared under the historical cost convention and accrual basis of accounting and in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP") and are in conformity with mandatory accounting standards issued by Institute of Chartered Accountants of India, as specified prescribed under the Section 133 of Companies Act, 2013 (Act) read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Act (to the extent notified).

## Textual information (16)

### **Disclosure of general information about company [Text Block]**

The Arch Pharmalabs Limited (hereinafter referred to as "the Holding Company") together with its subsidiaries and associates is flagship Company of Arch Group. The Arch Group is in pharmaceutical industry, manufacturing and selling active pharmaceutical ingredients (APIs) and intermediates in India and internationally. The Group offer APIs across various therapeutic segments, such as lipid lowering agents, oncology, anti-platelet agents, anti-asthmatic, anti-retroviral, anti-anginal, calcium channel blockers, anti-hypertensive, anti-histamine, anti diabetic, anti protozoal, anti fungal, anti emetic, proton pump inhibitors, expectorant, anti depressant, decongestant, anti convulsant, psychostimulant, hypnotic, anti parkinsonian, anti gout, analgesic, and others. The Group also provides contract manufacturing, custom synthesis, and contract research services comprising route selection, process development, optimization, analytical development, stability studies, safety studies, scale-up to technology transfer, clinical-trial manufacturing, and commercial manufacture.



## Textual information (17)

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

#### Significant Accounting Policies

##### a. Principles of Consolidation

The consolidated financial statements relate to Arch Pharmalabs Limited ('the Company') and its subsidiary companies. The consolidated financial statements have been prepared on the following basis:

- a) The financial statements of the Company and its subsidiary companies are combined on a line- by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements"
- b) The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognized in the financial statements as Goodwill or Capital Reserve as the case may be.
- c) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as of the date of disposal is recognized in the consolidated statement of Profit and Loss account being the profit or loss on disposal of investment in subsidiary.
- d) Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.
- e) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.
- f) In respect of branches, which are integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate at the date of transaction. Branch monetary assets and liabilities are restated at the year end rates.
- g) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

##### b. Use of Estimates:

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of the assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

##### c. Revenue Recognition

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods and sales during trial run period, adjusted for discounts (net). Dividend income is recognised when the right to receive payment is established. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

##### d. Property, Plant and Equipment:

Property, Plant and Equipment are stated at original cost of acquisition / installation (net of Input Tax Credit availed, if any) and includes amount added on fair valuation, less accumulated depreciation, amortization and impairment losses, if any. Cost includes acquisition cost and other incidental expenses related to acquisition, trial run expenses (net of revenue) and borrowing cost incurred during pre-operational period till the commencement of commercial operation and adjustments arising from exchange rate variations attributable to the Property, Plant and Equipment are capitalized.

##### Intangible Fixed Assets

Intangible assets represent "product development expenses", "technology transfer", "software" and "DMF Cost" and Intangible assets are carried at cost less accumulated amortization and impairment losses. These costs are capitalized as intangible assets in the year in which related software is implemented.

#### Capital Work-in-Progress

The cost of Property, Plant and Equipment which are not ready for its intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

#### e. Depreciation:

Depreciation on Property, Plant and Equipment are provided on the straight line value method based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Intangible assets are amortized over a period of three to five years, except technical knowhow which are amortized over 10 years or such higher period specified in the technical knowhow purchase agreement, being the expected period of use. The leasehold land and leasehold improvements are depreciated over the respective lease period.

#### f. Impairment of Assets:

As asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been change in the estimate of recoverable amount.

#### g. Investments:

Long-term investments are valued at cost. Provision for diminution in value of investments is made, if the diminution is of a nature other than temporary. Current investments are valued at the lower of cost and market value. Investments other than in subsidiaries and associates have been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments"

#### h. Inventory:

Inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost includes cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition. Cost of raw materials, process chemicals, stores and spares, packing materials, trading and other products are determined on weighted average basis. By-products are valued at net realizable value.

#### i. Research and Development Expenses:

Revenue expenditure on research and development is expensed out under the respective heads of account in the year in which it is incurred. Expenditure on development activities, whereby research findings are applied to a plan or design for the production of new or substantially improved products and processes, is capitalized, if the cost can be reliably measured, the product or process is technically and commercially feasible and the Group has sufficient resources to complete the development and to use and sell the asset. The expenditure capitalized includes the cost of materials, direct labor and an appropriate proportion of overheads that are directly attributable to preparing the asset for its intended use. Other development expenditure is recognized in the statement of Profit and Loss as an expense when incurred. Capitalized development expenditure is stated at cost less accumulated amortization and impairment losses. Fixed assets used for research and development are depreciated in accordance with the Group's policy. Materials identified for use in research and development process are carried as inventories and charged to the statement of Profit and Loss on issuance of such materials for research and development activities.

#### j. Leases

##### Finance lease

Assets taken on finance lease are accounted for as fixed assets at the lower of the fair value or the present value of minimum lease payments at the inception of the lease. Lease payments are apportioned between finance charge and reduction of outstanding liability.

##### Operating lease

Assets taken on lease under which all risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under operating leases are recognized as expenses on accrual basis in accordance with the respective lease agreements.

**k. Employee Retirement Benefits:**

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of Profit and loss of the year in which the related service is rendered.

Post-employment and other long term employee benefits are recognized as an expense in the statement of profit and loss for the year in which the employee has rendered services. The expense is recognized at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post-employment and other long term benefits are charged to the profit and loss account.

**l. Borrowing Cost:**

Borrowing costs attributable to acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Account.

**m. Earnings per Share**

Basic earnings per share is computed and disclosed using the weighted average number of common shares outstanding during the year. Dilutive earnings per share is computed and disclosed using the weighted average number of common and dilutive common equivalent shares outstanding during the year, except when the results would be anti-dilutive.

**n. Foreign Currency Transactions:**

a. Transactions denominated in foreign currencies are recorded at spot rates / average rates.

b. Monetary items denominated in foreign currencies at the year end are restated at year end rates.

c. Non-monetary foreign currency items are carried at cost.

d. In respect of branches, which are integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate on the date of transaction. Branch monetary assets and liabilities are restated at the year end rates.

e. Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit and loss except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

**o. Accounting for taxes on Income:**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961.

Deferred tax on timing differences between taxable income and accounting income is accounted for, using the tax rates and the tax laws enacted or substantially enacted as on the balance sheet date. Deferred tax assets is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

**p. Provision, Contingent Liabilities and Contingent Assets:**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

**[201700] Notes - Government grants**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits****Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Funded	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [LineItems]		
Description of type of plan	Gratuity	Gratuity
Reconciliation of changes in present value of defined benefit obligation [Abstract]		
Changes in defined benefit obligation, at present value [Abstract]		
Increase (decrease) through current service cost, defined benefit obligation, at present value	177.17	129.04
Increase (decrease) through interest cost, defined benefit obligation, at present value	84.08	77.79
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	306.57	72.32
Decrease through benefits paid, defined benefit obligation, at present value	0	0
Total changes in defined benefit obligation, at present value	-45.32	134.51
Defined benefit obligation, at present value at end of period	1,556.67	1,601.99
Reconciliation of changes in fair value of plan assets [Abstract]		
Changes in plan assets, at fair value [Abstract]		
Increase (decrease) through actuarial gains (losses), plan assets, at fair value	0.82	-0.2
Increase (decrease) through expected return, plan assets, at fair value	1.75	2.55
Increase (decrease) through settlements, plan assets, at fair value	(A) 0.06	0
Total changes in plan assets, at fair value	2.51	2.35
Plan assets, at fair value at end of period	37.5	34.99
Recognised assets and liabilities of defined benefit plans [Abstract]		
Recognised liabilities, defined benefit plan	1,556.67	1,601.99
Recognised assets, defined benefit plan	37.5	34.99
Net liability (asset) of defined benefit plans	1,519.17	1,567
Reconciliation of liability asset of defined benefit plans [Abstract]		
Defined benefit obligation, at present value	1,556.67	1,601.99
Plan assets, at fair value	37.5	34.99
Net liability (asset) of defined benefit plans	1,519.17	1,567
Recognised expense of defined benefit plans [Abstract]		
Current service cost, defined benefit plan	177.17	129.04
Interest cost, defined benefit plan	84.08	77.79
Expected return on plan assets, defined benefit plan	1.75	2.55
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	307.39	72.12
Total post-employment benefit expense, defined benefit plans	-47.89	132.16
Actuarial assumption [Abstract]		
Actuarial assumption of discount rates	5.64%	5.64%
Actuarial assumption of expected rates of return on plan assets	5.00%	5.00%
Actuarial assumption of expected rates of salary increases	7.00%	7.00%
Experience adjustments on plan assets and plan liabilities [Abstract]		
Defined benefit obligation, at present value	1,556.67	1,601.99
Plan assets, at fair value	37.5	34.99
Net surplus (deficit) in plan	-1,519.17	-1,567

**Footnotes**

(A) Adjustment to opening balance

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	Textual information (18) [See below]	
Amount recognised as expense for defined contribution plans	(A) 345.58	350.88

## **Footnotes**

(A) Employer's Contribution to Provident Fund

## Textual information (18)

### Disclosure of employee benefits explanatory [Text Block]

Disclosure as per Accounting Standard 15 (Revised) "Employee Benefits" notified by The Companies (Accounting Standard) Rules, 2014 are as under:

#### 1 Defined Contribution Plan

Contribution to Defined Contribution Plan recognised as expense for the year are as under:

		(Amount in Lakhs)
Particulars	2022-23	2021-22
Employer's Contribution to Provident Fund	345.58	350.88

#### 2 Defined Benefit Plan

Gratuity paid by the company is a defined benefit plan. The present value of obligation is determined based on actuarial valuation using the projected unit credit method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

		(Amount in Lakhs)
1. Changes in Present Value of Obligations during the year	2022-23	2021-22
Present value of Defined benefit obligation at the beginning of the year	1,601.99	1,467.49
Interest Cost	84.08	77.79
Current Service Cost	177.17	129.04
Benefits Paid		-
Actuarial (gain)/ loss	(306.57)	(72.32)
Present value of Defined benefit obligation at the end of the year	1,556.67	1,601.99
2. Changes in fair value of plan assets during the year		
Fair value of plan assets at the beginning of the year	34.99	32.64

Adjustment to opening balance	(0.06)	-
Expected return on plan assets	1.75	2.55
Contributions		-
Benefits Paid		-
Actuarial (Gain) / Loss on plan assets	0.82	(0.20)
Fair value of plan assets as at the end of the year	37.50	34.99
3. Net Liability recognized in the balance sheet		
Present value of Defined benefit obligation at the beginning of the year	1,556.67	1,601.99
Fair Value of Plan Assets at end of period	37.50	34.99
Funded Status	(1,519.17)	(1,567.01)
Net Asset / (Liability) recognized in the balance sheet	(1,519.17)	(1,567.01)
4. Expenses recognised in Statement of Profit and Loss during the year		
Current Service Cost	177.17	129.04
Interest Cost	84.08	77.79
Expected return on plan asset	(1.75)	(2.55)
Net Actuarial (gain)/loss recognised for the period	(307.39)	(72.12)
Expenses recognised in the statement of Profit and Loss A/c	(47.89)	132.15
Actuarial Assumption		

Interest / Discount Rate	7.13%	5.64%
Salary Escalation	7.00%	7.00%
Rate of Return (Expected) on plan Assets	5.00%	5.00%

The expected rate of return on plan assets is determined considering several applicable factors, mainly the composition of plan assets held, assessed risks, historical results of return on plan assets and the Company's policy for plan assets management.

#### Leave Encashment

Leave encashment has been accounted on the basis of actual leave encashed by the employee at the end of calendar year and no provision has made for unclaimed leaves during the year.

### [201300] Notes - Segments

#### Additional geographical disclosure of revenue from customers based on customer location [Table]

..(1)

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

Geographical disclosure of revenue from customers based on customer location [Axis]	Segment1		Segment2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]				
Disclosure of secondary reportable segments [Abstract]				
Additional geographical disclosure of revenue from customers based on customer location [Abstract]				
Geographical disclosure of revenue from customers based on customer location [LineItems]				
Description of revenue from external customers based on customer location	India	India	Rest of World	Rest of World
Revenue from external customers	49,433.99	1,24,555.36	84,664.39	6,342.37

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

	01/04/2022 to 31/03/2023
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (19) [See below]



## Textual information (19)

### Disclosure of enterprise's reportable segments explanatory [Text Block]

#### SEGMENT REPORTING

The disclosures as per Accounting Standard (AS)17 on "Segment Reporting" as notified by Companies (Accounting Standard) Rules ,2014 segment information is given as under:

##### a. Primary segment information:

The company is engaged solely in the business of 'Pharmaceuticals, API's and Intermediates'. The entire operation is governed by the same set of risks and returns and hence the same has been considered as representing a single primary segment.

##### b. Secondary segment information:

The Company's operating divisions are managed from India. The principal geographic segments in which the Company operates is based on location of customers and they are: India and Rest of World.

				(Amount in Lakhs)
Particulars	For the Year ended 31st March, 2023		For the Year ended 31st March,2022	
	India	Rest of World	India	Rest of World
Sales	49,433.99	84,664.39	1,24,555.36	6,342.37

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	Related1		Related2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Mr Ajit A. Kamath	Mr Ajit A. Kamath	Mr. Rajendra P. Kaimal	Mr. Rajendra P. Kaimal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACPK7261P	AACPK7261P	AGIPP3698P	AGIPP3698P
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	45.98	45.98	33.53	33.53
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]****..(2)**

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

Categories of related parties [Axis]	Related3		Related4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Mr Ashish M. Ujagare	Mr Ashish M. Ujagare	Mr Vikas B Kedia	Mr Vikas B Kedia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPU7840C	AAAPU7840C	AMZPK9885E	AMZPK9885E
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	49.82	49.82	43.11	44.27
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(3)

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

Categories of related parties [Axis]	Related5		Related6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ARCH IMPEX PRIVATE LIMITED	ARCH IMPEX PRIVATE LIMITED	ARCH PHARMACHEM LTD	ARCH PHARMACHEM LTD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51900MH2000PTC127806	U51900MH2000PTC127806	U24231MH2000PLC129882	U24231MH2000PLC129882
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Related party transactions [Abstract]				
Advances given during year related party transactions	0	6,308.94	0.35	813.81
Advances taken during year related party transactions	256.32	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(A) 1,589.12	1,331.01	(B) 0.35	
Amounts receivable related party transactions	(C) 24.21		(D) 10.4	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Short Term Loans and Trade Payable

(B) Trade Payable

(C) Loan &amp; Advances

(D) Loan &amp; Advances

**Disclosure of relationship and transactions between related parties [Table]****..(4)**

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

Categories of related parties [Axis]	Related7		Related8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	A M R INVESTMENTS PRIVATE LIMITED	A M R INVESTMENTS PRIVATE LIMITED	ARCH INDUSTRIES PRIVATE LIMITED	ARCH INDUSTRIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65190MH2007PTC171972	U65190MH2007PTC171972	U01403MH2011PTC218636	U01403MH2011PTC218636
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(A) 149.35	149.35	(B) 1.75	1.75
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Short Term Loans

(B) Short Term Loans

## Disclosure of relationship and transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Related9		Related10	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	KOBO BIOTECH LIMITED	KOBO BIOTECH LIMITED	Regal Pharma PTE Limited	Regal Pharma PTE Limited
Country of incorporation or residence of related party	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of related party	L24110TG1993PLC016112	L24110TG1993PLC016112		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Related party transactions [Abstract]				
Advances given during year related party transactions	178.85	116.87		
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	(A) 5,325.6	6,080.77	(B) 467.84	467.84
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0
Description of other related party transactions which are necessary for understanding of financial statements	Corporate Guarantees given for loan taken to Axis Bank Ltd: Rs. 2,450 lakhs & Karur Vysya Bank Ltd: Rs.3,267 lakhs	Corporate Guarantees given for loan taken to Axis Bank Ltd: Rs. 2,450 lakhs & Karur Vysya Bank Ltd: Rs.3,267 lakhs	Corporate Guarantees given for loan taken to Canara Bank: Rs. 7,893.12 lakhs & Punjab National Bank: Rs. 2,795.48 lakhs	Corporate Guarantees given for loan taken to Canara Bank: Rs. 7,277.48 lakhs & Punjab National Bank: Rs. 2,577.44 lakhs

## Footnotes

(A) Deposits, Non Current Investments, Loan &amp; Advances and Trade Receivables

(B) Loan &amp; Advances

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

..(6)

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

Categories of related parties [Axis]	Related11		Related12	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ARCH HERBALS PRIVATE LIMITED	ARCH HERBALS PRIVATE LIMITED	AMRA RENAL CARE LIMITED	AMRA RENAL CARE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24233MH2000PTC126987	U24233MH2000PTC126987	U24100MH2011PLC223168	U24100MH2011PLC223168
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Related party transactions [Abstract]				
Advances given during year related party transactions			0	0.11
Advances taken during year related party transactions	801	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(A) 2,399.28	3,200.28		
Amounts receivable related party transactions			(B) 0.11	0.11
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Trade Payable

(B) Loan &amp; Advances

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

..(7)

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

Categories of related parties [Axis]	Related13	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	ARCHPLUS SALES PRIVATE LIMITED	ARCHPLUS SALES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U74999MH2018PTC312814	U74999MH2018PTC312814
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	As per below	As per below
Related party transactions [Abstract]		
Advances given during year related party transactions	0	0.11
Outstanding balances for related party transactions [Abstract]		
Amounts receivable related party transactions	(A) 0.11	0.11
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

**Footnotes**

## (A) Loan &amp; Advances

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on related party explanatory [TextBlock]	Textual information (20) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

## Textual information (20)

### Disclosure of notes on related party explanatory [Text Block]

As per the Accounting Standard (AS) 18, the disclosure of transactions with the related parties as defined in the accounting standards, are given below:

(a) List of the related parties where control exist and related parties with whom transactions have taken place and relationship.

Sr. No.	Name of the Related Party	Relationship
1	Arch Life Sciences Limited	Subsidiary Companies
2	Arch Finechemicals Limited	
3	Arch Pharmalabs FZ LLC	
4	Vitalife Pharma Limited	
5	Mr Ajit Kamath	Key Managerial Personnel
6	Mr. Rajendra Kaimal	
7	Ashish Ujagare	
8	Vikas Kedia	
9	Arch Impex Private Limited	Enterprises over which Key Managerial Personnel are able to exercise significant influence
10	Arch Pharmachem Limited	
11	AMR Investments Private Limited	
12	Arch Agro Industries Pvt Ltd	
13	Kobo Biotech Limited	
14	Regal Pharma PTE Limited	



15	Arch Herbals Pvt Ltd	
16	Amra Renal Care Limited	
17	Archplus Sales Private Limited	
18	Amra Remedies Limited	
19	Samrudh Bharat Social Welfare Foundation	

Disclosure in respect of significant related party transaction during the year.

1. Received from Arch Pharmachem Ltd Rs.(0.35) Lakhs (Previous Year Rs.(813.81) Lakhs), Arch Impex Pvt Ltd Rs. 255.58 Lakhs (Previous Year Rs. (6,308.94) Lakhs), Arch Herbals Pvt Ltd Rs.801.00 Lakhs (Previous Year Rs. Nil), Kobo Biotech Limited Rs. (178.85) Lakhs (Previous year Rs. (116.87) Lakhs), Arch Life Sciences Limited Rs. Nil (Previous Year Rs. (2.06) Lakhs), Arch Finechemicals Limited Rs. Nil (Previous Year Rs. (0.16) Lakhs), Amra Renal Care Limited Rs. Nil (Previous Year Rs.(0.11) Lakhs) & Archplus Sales Private Limited Rs. Nil (Previous Year Rs. (0.11) Lakhs)

2. Investment in Equity Shares of Vitalife Pharma Limited Rs. Nil (Previous Year Rs. 5.00 Lakhs)

3. Payment to key managerial personnel - Mr. Ajit A. Kamath Rs.45.98 Lakhs (Previous year Rs.45.98 Lakhs) & Mr. Rajendra P. Kaimal Rs.33.53 Lakhs (Previous year Rs.33.53 Lakhs), Mr Ashish M. Ujagare Rs.49.82 Lakhs (Previous year Rs.49.82 Lakhs) & Mr Vikas B Kedia Rs.43.11 Lakhs (Previous year Rs.44.27 lakhs)

### [201400] Notes - Leases

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 15,22,22,757	[shares] 15,19,23,076
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 15,22,22,757	[shares] 15,19,23,076
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	12,211.66	5,186.64
Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	12,211.66	5,186.64
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	12,211.66	5,186.64
Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	12,211.66	5,186.64

**[202600] Notes - Consolidated financial statements****Disclosure of details of subsidiaries [Table]**

..(1)

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

<b>Subsidiaries [Axis]</b>	<b>Column1</b>	<b>Column2</b>	<b>Column3</b>	<b>Column4</b>
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Arch Life Sciences Limited	Arch Finechemicals Limited	Arch Pharmalabs FZ-LLC.	Vitalife Pharma Limited
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	UNITED ARAB EMIRATES	INDIA
Proportion of ownership interest in subsidiary consolidated	58.46%	88.95%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	58.46%	88.95%	100.00%	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	-	-	-	-

**Disclosure of details of entities consolidated [Table]**

..(1)

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

<b>Entities consolidated [Axis]</b>	<b>Column1</b>	<b>Column2</b>	<b>Column3</b>	<b>Column4</b>
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [LineItems]				
Name of entity consolidated	Arch Pharmalabs Limited	Arch Life Sciences Limited	Arch Finechemicals Limited	Arch Pharmalabs FZ-LLC.
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary	Foreign Subsidiary

**Disclosure of details of entities consolidated [Table]**

..(2)

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

Entities consolidated [Axis]	Column5	Column6
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [LineItems]		
Name of entity consolidated	Vitalife Pharma Limited	Kobo Biotech Limited
Type of entity consolidated	Indian Subsidiary	Indian Associate

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (21) [See below]
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	-
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	-
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	Textual information (22) [See below]

**Textual information (21)****Disclosure of notes on consolidated financial statements explanatory [Text Block]****Principles of Consolidation**

The consolidated financial statements relate to Arch Pharmalabs Limited ('the Company') and its subsidiary companies. The consolidated financial statements have been prepared on the following basis:

- a) The financial statements of the Company and its subsidiary companies are combined on a line- by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements"
- b) The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognized in the financial statements as Goodwill or Capital Reserve as the case may be.
- c) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as of the date of disposal is recognized in the consolidated statement of Profit and Loss account being the profit or loss on disposal of investment in subsidiary.
- d) Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.
- e) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.
- f) In respect of branches, which are integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate at the date of transaction. Branch monetary assets and liabilities are restated at the year end rates.
- g) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

## Textual information (22)

**Disclosure of additional information consolidated financial statements [Text Block]**

The Subsidiary and Associate companies considered in the consolidated financial statements are:

Name of the Subsidiary and Associate Company	Country of Incorporation	Ownership Interest (%)
Arch Life Sciences Limited	India	58.46
Arch Fine Chemicals Limited	India	88.95
Arch Pharmalabs FZ LLC	Dubai	100.00
Vitalife Pharma Limited	India	100.00
Kobo Biotech Limited (Associate Company)	India	44.95

**[202100] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Company total contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities	Total	Total	Total	Total
Estimate of financial effect of contingent liabilities	3,46,249.92	3,45,859.34	3,46,249.92	3,45,859.34

**Disclosure of contingent liabilities [Table]**

..(2)

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

Classes of contingent liabilities [Axis]	Other guarantees given [Member]		Contingent liability on other disputed tax liabilities [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities	Corporate Guarantees given for loan/ Pollution Control Board	Corporate Guarantees given for loan/ Pollution Control Board	Claims against the company/ disputed liabilities not acknowledged as debts	Claims against the company/ disputed liabilities not acknowledged as debts
Estimate of financial effect of contingent liabilities	16,479.23	15,631.92	13,272.99	11,202.36

**Disclosure of contingent liabilities [Table]**

..(3)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [LineItems]		
Description of nature of contingent liabilities	Compensation payable in lieu of Bank sacrifice	Compensation payable in lieu of Bank sacrifice
Estimate of financial effect of contingent liabilities	3,16,497.7	3,19,025.06

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

	01/04/2022 to 31/03/2023
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	
Disclosure of contingent liabilities explanatory [TextBlock]	Textual information (23) [See below]

**Textual information (23)****Disclosure of contingent liabilities explanatory [Text Block]****CONTINGENT LIABILITIES AND COMMITMENTS**

		(Amount in Lakhs)
	As at 31st March, 2023	As at 31st March 2022
a) Corporate Guarantees given for loan / Pollution Control Board	16,479.23	15,631.92
b) Compensation payable in lieu of bank sacrifice	3,16,497.70	3,19,025.06
c) Claim against the company/ disputed liabilities not acknowledge as debts	13,272.99	11,202.36
Total	3,46,249.92	3,45,859.34

**[202700] Notes - Cash flow statements**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	277.27	276.78
Total cash and cash equivalents	277.27	276.78
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	0	18.9
Total income taxes paid (refund)	0	18.9

**[100200] Statement of profit and loss**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,33,754.84	1,30,335.01
Revenue from sale of services	0	0
Other operating revenues	343.54	562.72
Total revenue from operations other than finance company	1,34,098.38	1,30,897.73
Total revenue from operations	1,34,098.38	1,30,897.73
Other income	317.35	510.83
Total revenue	1,34,415.73	1,31,408.56
Expenses [Abstract]		
Cost of materials consumed	1,06,213.42	1,05,230.58
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,686.51	-6,822.45
Employee benefit expense	6,906.06	7,487.9
Finance costs	3,475.61	9,833.31
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,267.38	2,365.27
Amortisation expense	80.93	141.11
Total depreciation, depletion and amortisation expense	2,348.31	2,506.38
CSR expenditure	0	0
Other expenses	6,697.65	7,320.3
Total expenses	1,21,954.54	1,25,556.02
Total profit before prior period items, exceptional items, extraordinary items and tax	12,461.19	5,852.54
Total profit before extraordinary items and tax	12,461.19	5,852.54
Total profit before tax	12,461.19	5,852.54
Tax expense [Abstract]		
Current tax	0	-18.9
Total tax expense	0	-18.9
Total profit (loss) for period from continuing operations	12,461.19	5,871.44
Total profit (loss) for period before minority interest	12,461.19	5,871.44
Profit (loss) of minority interest	0.09	-0.41
Share of profit (loss) of associates	-249.62	-684.39
Total profit (loss) for period	12,211.66	5,186.64
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 8.02	[INR/shares] 3.41
Diluted earnings per equity share	[INR/shares] 8.02	[INR/shares] 3.41
Basic earning per equity share before extraordinary items	[INR/shares] 8.02	[INR/shares] 3.41
Diluted earnings per equity share before extraordinary items	[INR/shares] 8.02	[INR/shares] 3.41
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**[300500] Notes - Subclassification and notes on income and expenses**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]	Textual information (24) [See below]	
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	1,33,754.84	1,30,335.01
Total revenue from sale of products	1,33,754.84	1,30,335.01
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	343.54	562.72
Total other operating revenues	343.54	562.72
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	29.37	501.88
Total interest income on current investments	29.37	501.88
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	29.37	501.88
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	287.98	8.95
Total other non-operating income	287.98	8.95
Total other income	317.35	510.83
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	3,449.74	9,214.65
Total interest expense	3,449.74	9,214.65
Other borrowing costs	25.87	618.66
Total finance costs	3,475.61	9,833.31
Employee benefit expense [Abstract]		
Salaries and wages	(A) 5,956.7	6,339.64
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	172.44	173.6
Total remuneration to directors	172.44	173.6
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	172.44	173.6
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	391.07	398.88
Total contribution to provident and other funds	391.07	398.88
Gratuity	102.95	245.15
Staff welfare expense	282.9	330.63
Total employee benefit expense	6,906.06	7,487.9
Breakup of other expenses [Abstract]		

Consumption of stores and spare parts	(B) 360	580.53
Power and fuel	1,982.1	2,565.38
Rent	(C) 459.55	188.14
Repairs to building	54.12	119.15
Repairs to machinery	160.99	233.42
Insurance	240.87	205.57
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0	0
Total rates and taxes excluding taxes on income	0	0
Research development expenditure	(D) 152.48	185.59
Travelling conveyance	254.85	189.93
Legal professional charges	727.47	482.01
Safety security expenses	141.53	158.17
Directors sitting fees	0	0
Advertising promotional expenses	31.51	25.95
Commission paid other selling agents	2.66	1.74
Transportation distribution expenses	(E) 151.56	340.37
Cost transportation [Abstract]		
Cost other transporting	(F) 494.04	375.08
Total cost transportation	494.04	375.08
Provision bad doubtful debts created	33.72	373.89
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	-71.47	0.4
Payments to auditor [Abstract]		
Payment for audit services	3.24	2.74
Total payments to auditor	3.24	2.74
Miscellaneous expenses	(G) 1,518.43	1,292.24
Total other expenses	6,697.65	7,320.3
Current tax [Abstract]		
Current tax pertaining to current year	0	(H) -18.9
Total current tax	0	-18.9

### Footnotes

(A) Excluding Remuneration paid to Directors

(B) Packing Material, Stores and Spares and Consumables

(C) Rent, Rates and Taxes

(D) Research and Development Expenses and Analytical Charges

(E) Distribution Expenses

(F) Clearing, Forwarding and Transportation

(G) Other Manufacturing Expenses, Exchange Rate Fluctuation (Net) and General expenses

(H) Short / Excess Provision for Tax



## Textual information (24)

## Disclosure of revenue from sale of products explanatory [Text Block]

## REVENUE FROM OPERATIONS

		(Amount in Lakhs)
	2022-23	2021-22
a) Sale of Products	1,33,754.84	1,30,335.01
b) Other Operating Revenue	343.54	562.72
Total	1,34,098.38	1,30,897.73

## - Broad Particulars of Sale of Product

		(Amount in Lakhs)
	2022-23	2021-22
API /Intermediate	1,28,965.06	1,26,097.78
Others	5,133.32	4,799.95
Total	1,34,098.38	1,30,897.73

## [300600] Notes - Additional information statement of profit and loss

## Details of raw materials consumed [Table]

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	Total	Total	Chemicals	Chemicals
Total raw materials consumed	1,06,213.42	1,05,230.58	1,01,953.78	1,01,819.49

**Details of raw materials consumed [Table]**

..(2)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of raw materials consumed [Abstract]		
Details of raw materials consumed [LineItems]		
Description of raw materials category	Solvents	Solvents
Total raw materials consumed	4,259.64	3,411.09

**Details of raw materials, spare parts and components consumed [Table]**

..(1)

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

Details of raw materials, spare parts and components consumed [Axis]	Raw materials spare parts and components consumed [Member]		Raw materials consumed [Member]	
Subclassification of raw materials, spare parts and components consumed [Axis]	Imported and indigenous [Member]		Imported and indigenous [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account [Abstract]				
Details of raw materials, spare parts and components consumed [Abstract]				
Details of raw materials, spare parts and components consumed [LineItems]				
Value consumed	1,06,213.42	1,05,230.58	1,06,213.42	1,05,230.58
Percentage of consumption	100.00%	100.00%	100.00%	100.00%

**Details of raw materials, spare parts and components consumed [Table]**

..(2)

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

Details of raw materials, spare parts and components consumed [Axis]	Raw materials consumed [Member]			
	Imported [Member]		Indigenous [Member]	
Subclassification of raw materials, spare parts and components consumed [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account [Abstract]				
Details of raw materials, spare parts and components consumed [Abstract]				
Details of raw materials, spare parts and components consumed [LineItems]				
Value consumed	74,858.31	7,096.39	31,355.11	98,134.19
Percentage of consumption	70.48%	6.74%	29.52%	93.26%

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (25) [See below]	
Changes in inventories of finished goods	(A) 6,827.44	-6,335.81
Changes in inventories of work-in-progress	-10,513.95	-486.64
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,686.51	-6,822.45
Revenue other services	0	0
Total gross income from services rendered	0	0
Value of imports of raw materials	(B) 75,059.8	3,994.42
Total value of imports calculated on CIF basis	75,059.8	3,994.42
Expenditure on professional and consultation fees	65	38.89
Expenditure on other matters	(C) 86.66	141.6
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	151.66	180.49
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	84,620.27	3,195.57
Total earnings on export of goods calculated on FOB basis	84,620.27	3,195.57
Earnings on other income	0	3,077.87
Total earnings in foreign currency	84,620.27	6,273.44
Domestic sale manufactured goods	49,090.45	1,23,992.64
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	49,090.45	1,23,992.64
Export sale manufactured goods	84,664.39	6,342.37
Export sale traded goods	0	0
Total export turnover goods, gross	84,664.39	6,342.37
Total revenue from sale of products	1,33,754.84	1,30,335.01
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	1,050.88	7,413.43
Bad debts of related parties as per AS-18	0	0

**Footnotes**

(A) Finished Goods and Stock in Trade

(B) Including Others

(C) Technical Fees, Filing Fees and Other Matters

## Textual information (25)

**Additional information on profit and loss account explanatory [Text Block]****-VALUE OF STORES, CHEMICALS AND PACKING MATERIALS CONSUMED**

				(Amount in Lakhs)
	2022-23		2021-22	
	Amount	% of Consumption	Amount	% of Consumption
Imported	-	0.00%	-	0.00%
Indigenous	360.00	100.00%	580.53	100.00%
Total	360.00	100.00%	580.53	100.00%

**-VALUE OF IMPORTS ON CIF BASIS IN RESPECT OF**

		(Amount in Lakhs)
	2022-23	2021-22
Raw Materials	74,976.49	3,547.17
Others	83.30	447.25
Total	75,059.80	3,994.43

**- EXPENDITURE IN FOREIGN CURRENCY**

		(Amount in Lakhs)
	2022-23	2021-22
(i) Technical Fees	-	56.19

(ii) Professional and Consultancy Fees	65.00	38.89
(iii) Filing Fees	85.84	85.41
(iv) Other Matters	0.82	-
Total	151.66	180.49

## - CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-PROCESS AND STOCK-IN-TRADE

				(Amount in Lakhs)
	2022-23		2021-22	
Inventories (at commencement)				
Finished Goods and Stock in Trade	14,463.73		8,127.92	
Work in Progress	16,333.96	30,797.69	15,847.32	23,975.24
Inventories (at close)				
Finished Goods and Stock in Trade	7,636.29		14,463.73	
Work in Progress	26,847.91		16,333.96	
		34,484.20		30,797.69
Total		(3,686.51)		(6,822.45)

## - EARNINGS IN FOREIGN EXCHANGE

		(Amount in Lakhs)
	2022-23	2021-22
FOB value of exports	84,620.27	3,195.57

Others	-	3,077.87
Total	84,620.27	6,273.44

**[300100] Notes - Revenue**

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

	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (26) [See below]
Description of accounting policy for recognition of revenue	Textual information (27) [See below]

**Textual information (26)****Disclosure of revenue explanatory [Text Block]****REVENUE FROM OPERATIONS**

		(Amount in Lakhs)
	2022-23	2021-22
a) Sale of Products	1,33,754.84	1,30,335.01
b) Other Operating Revenue	343.54	562.72
Total	1,34,098.38	1,30,897.73

**Broad Particulars of Sale of Product**

		(Amount in Lakhs)
	2022-23	2021-22
API /Intermediate	1,28,965.06	1,26,097.78
Others	5,133.32	4,799.95
Total	1,34,098.38	1,30,897.73

## Textual information (27)

**Description of accounting policy for recognition of revenue**

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods and sales during trial run period, adjusted for discounts (net). Dividend income is recognised when the right to receive payment is established. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

**[202200] Notes - Effects of changes in foreign exchange rates**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (28) [See below]	
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0
Amount of foreign currency exposure that is not hedged by derivative instrument	47,762.19	19,633.81

## Textual information (28)

**Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]**

Foreign currency exposure that are not hedged as on March, 2023 on account of:

		(Amount in Lakhs)
	As at 31st March, 2023	As at 31st March, 2022
Trade Receivables (Net of Advances)	44,299.83	(18,468.21)
Trade Payables (Net of Advances)	3,462.35	(1,165.60)
	40,837.48	(17,302.61)