

BAGRRYS INDIA PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[400100] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	BAGRRYS INDIA PRIVATE LIMITED	
Corporate identity number	U15497HP1986PTC006447	
Permanent account number of entity	AABC8144N	
Address of registered office of company	Plot No.28 and 41, HIMUDA Industrial Area Bhatoli Kalan, Baddi Solan HP 173205 IN	
Type of industry	Commercial and Industrial	
Registration date	23/10/1986	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	265	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/08/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Complete postal address of place of maintenance of computer servers (storing accounting data)	LGF 11-14, Vasant Square Mall, Vasant Kunj New Delhi 110070 DL IN	
Name of city of place of maintenance of computer servers (storing accounting data)	New Delhi	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Delhi	
Pin code of place of maintenance of computer servers (storing accounting data)	110070	
Name of district of place of maintenance of computer servers (storing accounting data)	Vasant Kunj	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91-9999100309, Tel: +91(0) 1146000520	
Whether books of account and other books and papers are maintained on cloud	No	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9805
Description of product or service category	Processed Food
Turnover of product or service category	17,209.67
Highest turnover contributing product or service (ITC 8 digit) code	98051000
Description of product or service	Processed Food
Unit of measurement of highest contributing product or service	Kg
Turnover of highest contributing product or service	17,209.67

[400400] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Processed Food
Description of main product/service	Processed Food
NIC code of product/service	9805

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Sushil	Laxmi
Middle name of director	Kumar	Narayan
Last name of director	Chetani	Sain
Designation of director	Whole Time Director	Whole Time Director
Director identification number of director	00217325	00217237
Date of signing board report	25/08/2022	25/08/2022

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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	RESERVES During the year under review, no amount is proposed to be transferred to reserves.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	The requisite information with regard to conservation of energy, technology absorption and foreign exchange earnings and outgo in terms of the Companies (Accounts) Rules, 2014
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/08/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (11) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (12) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (16) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (17) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (18) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (19) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (20) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (21) [See below]
Number of meetings of board	8

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

The Members,

Your Directors are pleased to present herewith the Thirty Fifth (35th) Report of the Board of Directors together with the Audited Financial Statement of the Company for the financial year ended on 31st March, 2022.

FINANCIAL RESULTS

The summarized financial results for the year ended 31st March, 2022 and for the previous year ended 31st March, 2021 are as follows:

Financial Year	2021-22	2020-21
Amount	(Rs in Lakhs)	(Rs in Lakhs)
Revenue from Operations	17,209.67	13,982.11
Other Income	1,008.10	131.30
Total Revenue	18,217.77	14,113.41
Profit before Financial Cost, Depreciation and Tax (PBDIT)	3,335.64	3,001.91
Less: Finance Cost	18.42	9.90
Less: Depreciation and Amortization Expenses	68.89	72.81
Profit Before Tax	3,248.33	2,919.20
Less: Tax Expenses	717.00	767.03
Profit for the year	2,531.33	2,152.17
Add: Surplus from Statement of Profit and Loss of earlier year	5,355.47	3,203.30
Less: Appropriation	-	-
Less: Transfer to Demerged Undertaking	-	-
Balance carried to Balance Sheet	7,886.80	5,355.47

BUSINESS OPERATIONS AND STATEMENT OF AFFAIRS OF THE COMPANY

The Company is engaged in the business of manufacturing and marketing of breakfast cereals & healthy foods and Wheat Products. During the year under review, the revenue from operations of your Company has increased from Rs. 13,982.11 Lakhs to Rs. 17,209.67 Lakhs in the

current year. Other income has also increased from Rs. 131.30 Lakhs to Rs. 1,008.10 Lakhs in the current year. It also Includes profit arises on sale of Ghaziabad Property of Rs. 877.56 Lakhs.

The Company has earned a Profit after Tax amounting to Rs. 2,531.33 Lakhs, as compared to the previous year's profit of Rs. 2,152.17 Lakhs.

The Directors are pleased to inform you that:

Your Directors are taking continuous steps and initiatives to introduce new products and new variants of existing range of products. The Company has successfully added products of third-party manufacturers to meet the growing demand.

Further, your Company has directly exported its products in various countries like Nepal, Bangladesh, Nigeria, Sri Lanka, etc., in addition to the export in aforesaid countries, your Company recently indirectly exported its products to UAE, Oman, Seychelles and the several discussions are going on with the other countries also to expand its export area.

Your Company has always focused on Health Products consists high fibre content and other nutritional benefits and due to increased consumer awareness towards healthy food, the market is expanding, though entry of many new players in the breakfast cereals and health food category has resulted in intense competition and pressure on margin on sales. The competition in the market for High Fibre Health Foods and Breakfast Cereals has increased sharply at local, national and international level, which can adversely affect the profitability of Company. In addition to expenses to deal the competition, other cost viz raw material cost, packing material cost etc. has increased which can also adversely affect the profitability of the Company.

The Covid-19 pandemic has impacted the businesses around the world, including India. In response, Governments in several countries have imposed stringent lockdown in a bid to contain the spread of the disease and businesses worldwide have restricted access to public facing institutions, those deemed non-essential. These closures have led to significant, adverse changes in macroeconomic conditions – constraints on supply chain, sourcing of inputs and workforce availability. However the Company has not been materially impacted by the coronavirus as of now. Since Company's business falls within the category of manufacturing/trading of food products, therefore company has not seen any material impacts on its business activities for the financial year under report. However the extent to which the coronavirus will have additional impacts on the Company's business activities will depend on future developments, which are highly uncertain and can't be predicted. However, the company will continue to monitor any material changes to future economic conditions.

MINISTRY OF FOOD PROCESSING INDUSTRIES (MoFPI)'s SCHEME FOR CREATION/EXPANSION OF FOOD PROCESSING & PRESERVATION CAPACITIES

As mentioned in the last annual report 2020-2021, the Company had applied to the Ministry of Food Processing Industries (MoFPI), Government of India for obtaining grant-in-aid under the Scheme Creation/Expansion of Food Processing/ Preservation Capacities (Unit Scheme) for expansion of its existing manufacturing unit situated in Himachal Pradesh at Plot No. 28 and 41, HIMUDA Industrial Area, Bhatoli-Kalan, Baddi, Solan-173205 and the Company had received first Instalment of grant-in aid for an amount of Rs. 1,44,50,000/- (Rupees One Crore Forty Four Lakhs Fifty Thousand Only) from Ministry of Food Processing Industries (MoFPI), Government of India under this Scheme and the same has been fully utilised by the Company.

Further, during the FY 2021-2022, the Company has received its second and final instalment of Rs. 1,30,05,000/- (Rupees One Crore Thirty Lakh Five Thousand Only) from Ministry of Food Processing Industries (MoFPI), Government of India under the said Scheme and the same has been utilised by the Company for the purpose for which it was sanctioned i.e. for meeting the non-recurring expenditure for expansion of existing unit for manufacturing of Muesli, Cereal Bar, Coated Cereal Flakes at Plot No. 28 and 41, HIMUDA Industrial Area, Bhatoli-Kalan, Baddi, Solan-173205.

As of now, this project has been completed by the Company.

CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of the business being conducted by the Company during the year under review.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes and commitments which have occurred subsequent to the close of the financial year of the Company to which the financial statement relates and the date of the Board's Report, which may affect the financial position of the Company.

SHARE CAPITAL OF THE COMPANY

The Authorised Share Capital of the Company stood at Rs. 4,00,00,000 (Rupees Four Crore) divided into 39,50,000 (Thirty Nine Lakh Fifty Thousand) Equity Shares of Rs. 10 each aggregating Rs. 3,95,00,000 (Rupees Three Crore Ninety Five Lakh) and 50,000 (Fifty Thousand) Preference Shares of Rs. 10 each aggregating Rs. 5,00,000 (Rupees Five Lakh).

The Paid-up Share Capital of the Company is Rs. 76,96,090/- (Rupees Seventy Six Lakhs Ninety Six Thousand and Ninety) divided into 7,69,609 (Seven Lakh Sixty Nine Thousand Six Hundred Nine) Equity Shares of Rs. 10 each.

ANNUAL RETURN

In terms of the provisions of Companies Act, 2013 as amended, the Annual Return for the financial year 2021-22 shall be available on the website of the Company i.e. <http://www.bagrrys.com/legal-and-compliance> .

BOARD MEETINGS

During the financial year 2021-2022, 8 (Eight) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

SECRETARIAL STANDARDS

The applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings' respectively, have been duly followed by the Company. The Company has devised proper systems to ensure compliances with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

AUDIT COMMITTEE

Your Company was not required to constitute Audit Committee in terms of provisions of Section 177 of the Companies Act, 2013 read with rules framed thereunder.

NOMINATION AND REMUNERATION COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE

Your Company was not required to constitute Nomination and Remuneration Committee and Stakeholders Relationship Committee in terms of provisions of Section 178 of the Companies Act, 2013 read with rules framed thereunder.

DECLARATION OF INDEPENDENCE BY INDEPENDENT DIRECTORS

Your Company does not require to appoint Independent Directors and accordingly, take declaration from Independent Directors pursuant to the provisions of Section 149 of the Companies Act, 2013 read with Rules made thereunder.

STATUTORY AUDITORS

M/s. S S Kothari Mehta & Co., Chartered Accountants (FRN: 000756N), were appointed as Statutory Auditors of the Company in the 32 nd (Thirty Second) Annual General Meeting of the Company held on 30 th September, 2019 to hold office from the conclusion of 32 nd Annual General Meeting until the conclusion of 37 th (Thirty Seventh) Annual General Meeting of the Company, for a second term of 5 (Five) consecutive years i.e. till the Financial Year 2023-2024.

The Auditors had duly served to the Company their eligibility and had given their consent for appointment as statutory auditor of the company for a second term of 5 (Five) consecutive years i.e. from Financial Year 2019-2020 to Financial Year 2023-2024.

AUDITORS' OBSERVATION

The observations made by Auditors in their report are self-explanatory and do not require further clarifications. There are no qualifications, reservations or adverse remarks made by the Statutory Auditors in their Report. No fraud is reported by the Auditors or the Board.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the period under report, the Company has given loan and made investments, in terms of the Provisions of Section 186 of the Companies Act, 2013. The Company has not given any guarantee, during the period under report. The particulars of the loans given, investments made, etc. along with the respective purpose has been duly mentioned and accordingly provided in Note No. 17, 20 and 24 of the Financial Statement forming part of this Annual Report.

RELATED PARTY TRANSACTIONS

During the year under report, the Company has entered into transactions with related parties which were in the ordinary course of business and on arm's length basis; in accordance / compliance with the provisions of the Companies Act, 2013 and rules made thereunder.

The details of the related party transactions as required under Accounting Standard -18 are set out in Note No. 42 to the Financial Statement forming part of this Annual Report.

The disclosures pursuant to Section 134 (3) (h) read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 required to be given in Form AOC-2 is annexed herewith as Annexure- I to this report.

RESERVES

During the year under review, no amount is proposed to be transferred to reserves.

DIVIDEND

No dividend was declared for the current financial year due to conservation of profits. The money retained shall be ploughed back to carry on the business activities of the Company in a smooth manner to efficiently utilize the resources at optimum level.

CORPORATE SOCIAL RESPONSIBILITY

In pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy)

Rules, 2014 and Schedule VII made thereunder, Corporate Social Responsibility Committee of the Board of Directors (CSR Committee) comprised (2) two members:

S.No	Name of Members	Designation
1.	Mr. Sushil Kumar Chetani (DIN: 00217325)	Chairperson
2.	Mr. Laxmi Narayan Sain (DIN: 00217237)	Member of the Committee

During the Financial Year 2021-2022, 4 (four) meetings of CSR Committee were held to discuss the initiatives to be taken / taken for the effective and efficient utilization of resources in a manner to contribute towards the society as a whole.

Bagrrys Corporate Social Responsibility policy, apart from other CSR activities also concentrates on promoting health care including preventive healthcare, justifying the Company's tagline "Let's Put Health First". The Company considers social responsibility as an integral part of its business activities and endeavors to utilize allocable CSR budget for the benefit of society and environment.

During Financial Year 2021-2022, your Company has spent Rs. 78,61,000/- (out of which Rs. 3,76,8920/- pertaining to the previous financial years and Rs. 40,92,080/- pertaining to the reporting financial year i.e. FY 2021-2022) towards its CSR activities. A brief outline of the CSR Philosophy, salient features of the CSR Policy of the Company, the CSR initiatives undertaken during the financial year 2021-22 together with progress thereon and the report on CSR activities in the prescribed format, as required by the Companies (Corporate Social Responsibility Policy) Rules, 2014, are set out in "Annexure II" to this Report.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The particulars of the Employees who are covered under Rules 5 (2) and 5 (3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are enclosed in Annexure- III.

The information required pursuant to Section 197 (12) of the Companies Act, 2013 read with Rule 5 (1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING / OUTGO

The Company continuously endeavors to make its plants / units energy efficient and reviews various options to conserve energy on regular basis. The energy conservation is of paramount importance for sustainable business and it also results into saving of natural and financial resources. The requisite information with regard to conservation of energy, technology absorption and foreign exchange earnings and outgo in terms of the Companies (Accounts) Rules, 2014 is set out in Annexure- IV attached herewith this report.

RISK MANAGEMENT

The Company's Risk Management Policy encompasses practices relating to the identification, analysis, evaluation, treatment, mitigation and monitoring of the strategic, external and operational controls risk to our key business objectives. It seeks to minimize the adverse impact of these risks, thus enabling the Company to leverage market opportunities effectively and enhance its long- term competitive advantage.

EVALUATION OF BOARD EFFECTIVENESS

The performance evaluation of Board is not applicable on the Company, in terms of provisions of the Companies Act, 2013.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors of the Company comprised (3) three Directors as on the date of this report:

S.No	Name of Directors	Designation
1.	Mr. Sushil Kumar Chetani (DIN:00217325)	Whole-Time Director
2.	Mr. Laxmi Narayan Sain (DIN:00217237)	Whole-Time Director
3.	Mr. Raj Kumar Sharma (DIN: 02838977)	Director

During the year under review i.e. from 1 st April, 2021 to 31 st March, 2022, Mr. Abhinev Aggarwal (DIN: 03352761) was appointed as

Additional Director and Whole –Time Director of the Company effective from 17 th October, 2021.

Further, after the closure of financial year, Mr. Abhinev Aggarwal (DIN: 03352761) has resigned from the directorship of the Company (in the capacity of Additional Director and Whole-Time Director) w.e.f 4 th June, 2022.

Except the aforesaid changes, no further changes have been made in the Board of Directors of the Company during the year under review.

None of the Directors is disqualified from being appointed/re-appointed as Director.

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

There is no Holding, Subsidiary and Associate Companies of the Company.

DEPOSITS

The Company has not accepted deposit from the public within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

SECRETARIAL AUDIT

The provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Managerial Personnel) Rules, 2014 are not applicable to the Company .

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No significant and material orders were passed by the Regulators or Courts or Tribunals, impacting the going concern status and the Company's operation in future.

PREVENTION OF SEXUAL HARRASMENT OF WOMEN AT WORKPLACE

As required by the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, the Company has formulated and implemented a policy on prevention of sexual harassment at workplace with a mechanism of lodging complaints. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. During the year under review, no complaints were reported to the ICC, in this regard.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

Your Company has put in place adequate Internal Financial Controls with reference to the Financial Statements. This ensures that all assets are safeguarded and protected against loss from unauthorized use or disposition and all transactions are authorized, recorded and reported correctly.

An extensive risk based programme of management reviews, self –assessment and continuous monitoring provides assurance to the Board regarding the adequacy and efficacy of internal controls.

The Comprehensive policies, guidelines and procedures are laid down for all business processes. The internal control system has been designed to ensure that financial and other records are reliable for preparing financial and other statements and for maintaining accountability of assets.

MAINTENANCE OF COST RECORDS

The maintenance of cost records as specified by Central Government under sub section (1) of Section 148 of the Companies Act, 2013 are not applicable on your Company.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

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

There is no one time settlement by the Company, hence, this clause is not applicable.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of section 134 (3) (c) of the Companies Act, 2013, your Directors state that:

In the preparation of the annual accounts, applicable accounting standards have been followed along with proper explanation relating to material departures;

Accounting policies selected were applied consistently. Reasonable and prudent judgments and estimates are made so as to give a true and fair view of the state of affairs of the Company as of 31 st March, 2022 and of the profits of the Company for the year ended on that date;

Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the

Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

The annual accounts of the Company have been prepared on a going concern basis;

Proper Internal Financial Controls were in place and that the Financial Controls were adequate and were operating effectively;

Systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

ACKNOWLEDGEMENT

Your Directors wish to convey their gratitude and place on record their sincere appreciation to all the employees at all levels for their hard work, solidarity, cooperation and dedication during the year.

Your Directors sincerely convey their appreciation to customers, shareholders, vendors, bankers, business associates, regulatory and government authorities for their support and look forward to their continued support in future.

For and on behalf of the Board of Directors

Sushil Kumar Chetani Laxmi Narayan Sain

Whole Time Director Whole Time Director

DIN:00217 325 DIN: 00217237

Address: RZ-884A/4, W Side, Address: 9, Community Center, Industrial Area,

Gali No. 9/3, Sadh Nagar, Palam Colony, Lawrence Road, New Delhi-110035

Palam Village, New Delhi-110045

Place: New Delhi
Date: 25 th August, 2022

ANNEXURE-I

FORM NO. AOC-2

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

[Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8 (2) of the Companies (Accounts) Rules, 2014]

[As on 31.03.2022]

I) Details of contracts or arrangements or transactions not at arm's length basis

S.No.	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date (s) of approval by the Board	Amount paid as advances, if any:
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NIL

II) Details of material contracts or arrangement or transactions at arm's length basis

Salient terms of the

contracts or
arrangements
or

S.No.	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Date of approval by the Board
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					transactions including the value, if any
1	Rajdhani Roller Flour Mills Private Limited (Enterprise over which individuals controlling voting power / significant influence exercises significant influence)	Purchase of goods and availing of services	2016-17 and onwards		Based on prevailing market conditions and is at arm's length basis 01.12
2	Bagrrys Holding Limited (formerly Oasis Securities Limited) (Enterprise over which individuals controlling voting power / significant influence exercises significant influence)	Availing of Services	Not Applicable		Based on prevailing market conditions and is at arm's length basis Not /
3	Rajdhani Roller Flour Mills Private Limited (Enterprise over which individuals controlling voting power / significant influence exercises significant influence)	Sale of goods	2016-17 and onwards		Based on prevailing market conditions and is at arm's length basis 01.12
4	Raibareilly Flour Mills private Limited (Enterprise over which individuals controlling voting power / significant influence exercises significant influence)	Sale of goods	2016-17 and onwards		Based on prevailing market conditions and is at arm's length basis 08.01
5	Mr. Shyam Bagri (Individual / Relative of individual controlling voting power / exercising significant influence)	Rent Paid	Continuous Basis		Based on prevailing market conditions and is at arm's length basis 02.01
6	Mrs. Savita Bagri (Individual / Relative of individual controlling voting power / exercising significant influence)	Rent Paid	Continuous Basis		Based on prevailing market conditions and is at arm's length basis 02.01
7	Mrs. Savita Bagri (Individual / Relative of individual controlling voting power / exercising significant influence or individual holding office or place of profit)	Remuneration paid	5 years w.e.f 01.10.2021		Mrs. Savita Bagri is re-appointed as a Strategic Head of the Company w.e.f. 01.10.2021 26.01
					Mr. Aditya

8	Mr. Aditya Bagri (Individual / Relative of individual controlling voting power / exercising significant influence individual holding office or place of profit)	Remuneration paid	5 years w.e.f 01.10.2021	Bagri is re-appointed as a Vice President (Marketing) of the Company w.e.f. 01.10.2021	26.08.2021
9	Ms.. Pragya Bagri (Individual / Relative of individual controlling voting power / exercising significant influence)	Remuneration paid	Not Applicable	Based on prevailing market conditions and is at arm's length basis	14.11.2021
10	Ms. Divya Jain (Individual / Relative of individual controlling voting power / exercising significant influence)	Remuneration paid	Not Applicable	Based on prevailing market conditions and is at arm's length basis	12.01.2022
11	Mr. Sunil Sain (Relative of Key Managerial Personnel)	Remuneration paid	Not Applicable	Based on prevailing market conditions and is at arm's length basis	12.01.2022
For and on behalf of the Board of Directors					
Place: New Delhi					
Date: 25th August, 2022					
Sushil Kumar Chetani		Laxmi Narayan Sain			
Whole Time Director		Whole Time Director			
DIN: 00217325		DIN: 00217237			
Address:RZ-884A/4, W Side, Gali No. 9/3			Address: 9, Community Center, Industrial Area		
Sadh Nagar, Palam Colony, Palam Village,			Lawrence Road, Delhi-110035		
New Delhi-110045					

ANNEXURE II- ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 as

amended]
[As on 31.03.2022]

1. Brief outline on CSR Policy of the Company

The CSR policy sets out the Company's commitment and approach towards Corporate Social Responsibility of improving the quality of life of the communities it serves. Corporate Social Responsibility is strongly connected with the principles of sustainability; an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Therefore, it is the core responsibility of the Company to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while making interests of its stakeholders. The Company has always been at forefront of voluntary CSR. Bagrrys Corporate Social Responsibility policy, apart from other CSR activities also concentrates on promoting health care including preventive healthcare, justifying the Company's tagline "Let's Put Health First".

The focus areas of CSR activities are:

Promoting health care including preventive health care
Disaster Relief
Education

In addition to the identified areas of focus mentioned above, the Company may also undertake other activities defined in schedule VII of the Companies Act, 2013.

2. Composition of CSR Committee :

S.No.	Name of Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Sushil Kumar Chetani	Whole-Time Director, Chairman of CSR Committee	4	4
2.	Mr. Laxmi Narayan Sain	Whole Time Director, Member of CSR Committee	4	4

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

The web link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company is <http://www.bagrrys.com/legal-and-compliance>

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):

The Company has not carried out impact assessment of CSR projects in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and hence disclosure under this clause is not applicable to the Company.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

S.No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set off for the financial year, if any (in Rs)
		Nil	

6. Average net profit of the company as per section 135(5): Rs. 18,70,42,817/-

7. (a) Two percent of average net profit of the company as per section 135(5) : Rs. 37,40,856/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year : NIL

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs.37,40,856/-

8. (a) CSR amount spent or unspent for the financial year:

Amount unspent (in Rs.)				
Total amount spent for the financial year (in Rs.)	Total amount transferred to unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under schedule VII as per second proviso to Section 135(5)	
Amount	Date of transfer	Name of the Fund	Amount	Date of Transfer

40,92,080/-	N.A	N.A
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(b) Details of CSR amount spent against ongoing projects for the financial year:

S.No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project	Project Duration (in years)	Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
	State	District		Name		CSR Registration Number				
	NIL									

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

S.No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project	Project Duration (in years)	Amount spent for the project (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
	State	District		Name		CSR Registration Number		
1.	Project Proposal for New Hospital Building Construction at Vridavan, District Mathura, Uttar Pradesh Run By Swami Vivekanand Health Mission Society, Dehradun, Uttarakhand	(i) Promoting healthcare including preventive healthcare	Yes	Uttarakhand, Dehradun	3 months	24,31,080/-*	No	Swami Vivekanand Health Mission Society, CSR00013441
2.	To help 'Gyan Chand' to undergo Lung Transplant	(i) Promoting healthcare including preventive healthcare	Yes	South Delhi, Delhi	-	2,40,000/-	No	Impact Guru Foundation CSR00000991
3.	Project for 'Ekal Vidyalayas' One Teacher School	(ii) Promoting education including special education	Yes	Kolkata, West Bengal	1 year	1,10,000/-	No	Friends of Tribals Society CSR00001898

4.	Madhav Sewa Vishram Sadan Rishikesh	(i) Promoting healthcare including preventive healthcare	Yes	Niralanagar Lucknow, Uttar Pradesh	2.3 years	13,11,000/-	No	Bhaorao Deoras Seva Nyas	CSR00004454
Total		40,92,080/-							

*Note: The Company has donated Rs. 62,00,000/- to Swami Vivekanand Health Mission Society during the FY 2021-2022, out of which Rs. 37,68,920/- pertaining to the previous financial years which was unspent by the Company. However, remaining amount of Rs. 24,31,080/- pertaining to the reporting financial year i.e. FY 2021-2022.

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year(8b+8c+8d+8e): Rs. 40,92,080/-

(g) Excess amount for set off, if any:

S.No	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	37,40,856/-
(ii)	Total amount spent for the Financial Year	40,92,080/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	3,51,224/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	3,51,224/-

9. (a) Details of Unspent CSR amount for the preceding three financial years:

S.No	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any	Amount remaining to be spent in succeeding financial years (in Rs.)
	Name of the Fund	Amount (in Rs)		Date of transfer	
1.	2020-2021		N.A	Nil	N.A
2.	2019-2020		25,68,282	N.A	NIL

3.	2018-2019	12,00,638	N.A
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(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing
NIL								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s): Nil

(b) Amount of CSR spent for creation or acquisition of capital asset: Nil

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Nil

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Nil

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5):

During the year, the Company has spent the required amount on CSR activities as per Section 135 (5) and hence reporting under this clause does not arise.

Place: New Delhi

Date: 25 th August, 2022

For and on behalf of the Board of Directors

Sushil Kumar Chetani
Whole time Director and Chairman,
CSR Committee
DIN: 00217325
Address: RZ-884A/4, W Side, Gali No. 9/3
Sadh Nagar, Palam Colony, Palam Village,
New Delhi-110045

Laxmi Narayan Sain
Whole Time Director and Member,
CSR Committee
DIN: 00217237
Address: 9, Community Center,
Industrial Area, Lawrence Road,
New Delhi-110035

ANNEXURE- III

STATEMENT OF TOP TEN EMPLOYEE REMUNERATION

[Pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

[As on 31.03.2022]

S. No.	Name	Age (Years)	Designation	Gross Remuneration (Rs.)	Nature of Employment	Qualification	Experience (Years)	Date of Employment	Last Employment	Whether Such Employee is Relative of Director	
1	Mr. Aditya Bagri	33	Vice President - Marketing	5,617,774	Permanent	MSC - Management	11	01/10/2011	Goldman Sachs	N.A	
2	Ms. Savita Bagri	60	Strategic Head	4,113,163	Permanent	-	17	Re-joined w.e.f. 01-05-2013	Bagrrys India Private Limited	N.A	
3	Mr. Sushil Kumar Chetani	58	Whole Time Director	3,098,308	Permanent	B.Com and CA Intermediate	36	01/12/1992	Bagrrys Finance Limited	N.A	
4	Mr. Abhinev Aggarwal	43	Whole Time Director	2,599,376	Permanent	Chartered Accountant	20	18/10/2021	Fieldfresh Foods Private Limited	N.A	
5	Mr. Biraj Patro	60	Vice President - Sales	2,502,579	Permanent	B.Com and PGDM - Sales & Marketing	36	10/07/2012	Future Value Retail Limited	N.A	
6	Mr. Ramesh Meel	56	General Manager - Finance	1,772,671	Permanent	B.Com	33	01/04/2007	Bagrrys Finance Limited	N.A	
7	Mr. Rajesh Rastogi	54	Vice President - Operations	1,649,987	Permanent	B.Com and MBA - Finance	33	01/01/2006	Rajdhani Roller Flour Mills Limited	N.A	
8	Mr. Laxmi Narayan Mundhra	52	General Manager - Purchase	1,589,801	Permanent	B.Com	33	14/07/1992	Shree Plywood Private Limited	N.A	
	Mr. Rishi		Senior Manager -						Talent		

9	Sharma	42	Human Resource	1,431,845	Permanent	PGDBM	19	15/09/2016	Connectors	N.A	I
10	Mr. Mayank Adhlakha	41	Regional Sales Manager	1,329,449	Permanent	PGDBM	14	16/01/2017	Narang Danone Access Private Limited	N.A	I

NOTES:

1) Persons named above are permanent employees of the Company.

2) Remuneration includes salary, allowances, provident fund, bonus to employees. In addition, the employees are entitled to gratuity and insurance in accordance with Company's Rules. Also, Mr. Aditya Bagri is entitled to rent free accommodation, leave travel concession, medical reimbursement etc. and Mrs. Savita Bagri is entitled to leave travel concession, medical reimbursement etc.

3) The appointment of the above employees is non- contractual and governed by the Company's policy and rules.

4) The Equity Shareholding of all of the employees in the Company is NIL except Ms. Savita Bagri, Mr. Aditya Bagri and Mr. Sushil Kumar Chetani who hold 155174, 22772 and 50 equity share, respectively, in the Company.

5) None of the employees mentioned above are relative of any Director of the Company.

6) Ms. Savita Bagri and Mr. Aditya Bagri were in receipt of remuneration which in the aggregate, is in excess of that drawn by Whole time Director of the Company and also holds by themselves or along with their spouse and dependent children more than 2% of the equity shares of the Company.

7) During the year, none of the employee of the Company was in receipt of the remuneration in excess of the limit as mentioned in the Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

For and on behalf of the Board of Directors

Place: New Delhi
Date: 25th August, 2022

Sushil Kumar Chetani
Whole Time Director
DIN: 00217325
Address: RZ-884A/4, W Side,
Gali No. 9/3, Sadh Nagar,
Palam Colony, Palam Village,
New Delhi-110045

Laxmi Narayan Sain
Whole Time Director
DIN: 00217237
Address: 9, Community Center,
Industrial Area, Lawrence Road,
New Delhi-110035

ANNEXURE- IV

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

[Pursuant to Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014]
[As on 31.03.2022]

CONSERVATION OF ENERGY:

The Steps taken or impact on Conservation of Energy: Installation of Light Emitting Diode (LED) lamps and lighting fixtures replacing conventional lights in Baddi Unit in earlier years.

The steps taken by the Company for utilizing alternate sources of energy: None

The capital investment on energy conservation equipment: NIL

TECHNOLOGY ABSORPTION:

The efforts made towards technology absorption: The milling technology of wheat process is based on the indigenous techniques adopted by other Roller Flour Mills. However, the development works are carried out on continuous basis for improvement of the quality of all the products of the Company, taking into consideration the effective and efficient utilization of resources at optimum level.

The benefits derived like product improvement, cost reduction, product development or import substitution: Environment Protection / Ecofriendly.

Imported technology (imported during the last three years reckoned from the beginning of the financial year): NIL

The details of technology imported: NIL

The year of import: NIL

Whether the technology been fully absorbed: NIL

If not fully absorbed, areas where absorption

Has not taken place, and the reason thereof: NIL

The expenditure incurred on Research and Development: The Company is a manufacturing organization and is not engaged in any major research and development activity. However, continuous effort / research and development is made to improve the quality and efficiency of the products and overall Company. In addition to the aforesaid, the Company is carrying out research and development activity to develop and launch new products as well.

FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows:

Earnings (Amount in Lakhs) : Rs. 124.98

Outgo (Amount in Lakhs) : Rs. 175.17

Place: New Delhi

Date: 25 th August, 2022

For and on behalf of the Board of Directors

Sushil Kumar Chetani Laxmi Narayan Sain

Whole Time Director Whole Time Director

DIN: 00217325 DIN: 00217237

Address: RZ-884A/4, W Side, Gali No. 9/3, Address: 9, Community Center,
Sadh Nagar, Palam Colony, Palam Village, Industrial Area, Lawrence Road,
New Delhi-110045 New Delhi-110035

Textual information (2)

Description of state of companies affair

BUSINESS OPERATIONS AND STATEMENT OF AFFAIRS OF THE COMPANY The Company is engaged in the business of manufacturing and marketing of breakfast cereals & healthy foods and Wheat Products. During the year under review, the revenue from operations of your Company has increased from Rs. 13,982.11 Lakhs to Rs. 17,209.67 Lakhs in the current year. Other income has also increased from Rs. 131.30 Lakhs to Rs. 1,008.10 Lakhs in the current year. It also Includes profit arises on sale of Ghaziabad Property of Rs. 877.56 Lakhs. The Company has earned a Profit after Tax amounting to Rs. 2,531.33 Lakhs, as compared to the previous year's profit of Rs. 2,152.17 Lakhs. The Directors are pleased to inform you that: Your Directors are taking continuous steps and initiatives to introduce new products and new variants of existing range of products. The Company has successfully added products of third-party manufacturers to meet the growing demand. Further, your Company has directly exported its products in various countries like Nepal, Bangladesh, Nigeria, Sri Lanka, etc., in addition to the export in aforesaid countries, your Company recently indirectly exported its products to UAE, Oman, Seychelles and the several discussions are going on with the other countries also to expand its export area. Your Company has always focused on Health Products consists high fibre content and other nutritional benefits and due to increased consumer awareness towards healthy food, the market is expanding, though entry of many new players in the breakfast cereals and health food category has resulted in intense competition and pressure on margin on sales. The competition in the market for High Fibre Health Foods and Breakfast Cereals has increased sharply at local, national and international level, which can adversely affect the profitability of Company. In addition to expenses to deal the competition, other cost viz raw material cost, packing material cost etc. has increased which can also adversely affect the profitability of the Company.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

DIVIDEND No dividend was declared for the current financial year due to conservation of profits. The money retained shall be ploughed back to carry on the business activities of the Company in a smooth manner to efficiently utilize the resources at optimum level.

Textual information (4)

Details regarding energy conservation

The Company continuously endeavors to make its plants / units energy efficient and reviews various options to conserve energy on regular basis. The energy conservation is of paramount importance for sustainable business and it also results into saving of natural and financial resources. The requisite information with regard to conservation of energy, technology absorption and foreign exchange earnings and outgo in terms of the Companies (Accounts) Rules, 2014 is set out in Annexure- IV attached herewith this report.

Textual information (5)

Details regarding technology absorption

The Company continuously endeavors to make its plants / units energy efficient and reviews various options to conserve energy on regular basis. The energy conservation is of paramount importance for sustainable business and it also results into saving of natural and financial resources. The requisite information with regard to conservation of energy, technology absorption and foreign exchange earnings and outgo in terms of the Companies (Accounts) Rules, 2014 is set out in Annexure- IV attached herewith this report.

Textual information (6)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT In accordance with the provisions of section 134 (3) (c) of the Companies Act, 2013, your Directors state that: (i) In the preparation of the annual accounts, applicable accounting standards have been followed along with proper explanation relating to material departures; (ii) Accounting policies selected were applied consistently. Reasonable and prudent judgments and estimates are made so as to give a true and fair view of the state of affairs of the Company as of 31st March, 2022 and of the profits of the Company for the year ended on that date; (iii) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; (iv) The annual accounts of the Company have been prepared on a going concern basis; (v) Proper Internal Financial Controls were in place and that the Financial Controls were adequate and were operating effectively; (vi) Systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (7)

Details of material changes and commitment occurred during period affecting financial position of company

There have been no material changes and commitments which have occurred subsequent to the close of the financial year of the Company to which the financial statement relates and the date of the Board's Report, which may affect the financial position of the Company.

Textual information (8)

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

During the period under report, the Company has given loan and made investments, in terms of the Provisions of Section 186 of the Companies Act, 2013. The Company has not given any guarantee, during the period under report. The particulars of the loans given, investments made, etc. along with the respective purpose has been duly mentioned and accordingly provided in Note No. 17, 20 and 24 of the Financial Statement forming part of this Annual Report.

Textual information (9)

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

RELATED PARTY TRANSACTIONS

During the year under report, the Company has entered into transactions with related parties which were in the ordinary course of business and on arm's length basis; in accordance / compliance with the provisions of the Companies Act, 2013 and rules made thereunder.

The details of the related party transactions as required under Accounting Standard -18 are set out in Note No. 42 to the Financial Statement forming part of this Annual Report.

The disclosures pursuant to Section 134 (3) (h) read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 required to be given in Form AOC-2 is annexed herewith as Annexure- I to this report.

Textual information (10)

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

ANNUAL RETURN

In terms of the provisions of Companies Act, 2013 as amended, the Annual Return for the financial year 2021-22 shall be available on the website of the Company i.e. <http://www.bagrrys.com/legal-and-compliance> .

Textual information (11)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

DECLARATION OF INDEPENDENCE BY INDEPENDENT DIRECTORS

Your Company does not require to appoint Independent Directors and accordingly, take declaration from Independent Directors pursuant to the provisions of Section 149 of the Companies Act, 2013 read with Rules made thereunder.

Textual information (12)

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

NOMINATION AND REMUNERATION COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE

Your Company was not required to constitute Nomination and Remuneration Committee and Stakeholders Relationship Committee in terms of provisions of Section 178 of the Companies Act, 2013 read with rules framed thereunder.

Textual information (13)

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

RISK MANAGEMENT

The Company's Risk Management Policy encompasses practices relating to the identification, analysis, evaluation, treatment, mitigation and monitoring of the strategic, external and operational controls risk to our key business objectives. It seeks to minimize the adverse impact of these risks, thus enabling the Company to leverage market opportunities effectively and enhance its long- term competitive advantage.

Textual information (14)

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

CORPORATE SOCIAL RESPONSIBILITY

In pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 and Schedule VII made thereunder, Corporate Social Responsibility Committee of the Board of Directors (CSR Committee) comprised (2) two members:

S.No	Name of Members	Designation
1.	Mr. Sushil Kumar Chetani (DIN: 00217325)	Chairperson
2.	Mr. Laxmi Narayan Sain (DIN: 00217237)	Member of the Committee

During the Financial Year 2021-2022, 4 (four) meetings of CSR Committee were held to discuss the initiatives to be taken / taken for the effective and efficient utilization of resources in a manner to contribute towards the society as a whole.

Bagrrys Corporate Social Responsibility policy, apart from other CSR activities also concentrates on promoting health care including preventive healthcare, justifying the Company's tagline "Let's Put Health First". The Company considers social responsibility as an integral part of its business activities and endeavors to utilize allocable CSR budget for the benefit of society and environment.

During Financial Year 2021-2022, your Company has spent Rs. 78,61,000/- (out of which Rs. 3,76,8920/- pertaining to the previous financial years and Rs. 40,92,080/- pertaining to the reporting financial year i.e. FY 2021-2022) towards its CSR activities. A brief outline of the CSR Philosophy, salient features of the CSR Policy of the Company, the CSR initiatives undertaken during the financial year 2021-22 together with progress thereon and the report on CSR activities in the prescribed format, as required by the Companies (Corporate Social Responsibility Policy) Rules, 2014, are set out in "Annexure II" to this Report.

ANNEXURE II- ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended]

[As on 31.03.2022]

1. Brief outline on CSR Policy of the Company

The CSR policy sets out the Company's commitment and approach towards Corporate Social Responsibility of improving the quality of life of the communities it serves. Corporate Social Responsibility is strongly connected with the principles of sustainability; an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Therefore, it is the core responsibility of the Company to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while making interests of its stakeholders. The Company has always been at forefront of voluntary CSR. Bagrrys Corporate Social Responsibility policy, apart from other CSR activities also concentrates on promoting health care including preventive healthcare, justifying the Company's tagline "Let's Put Health First".

The focus areas of CSR activities are:

Promoting health care including preventive health care
Disaster Relief
Education

In addition to the identified areas of focus mentioned above, the Company may also undertake other activities defined in schedule VII of the Companies Act, 2013.

2. Composition of CSR Committee :

S.No.	Name of Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Sushil Kumar Chetani	Whole-Time Director, Chairman of CSR Committee	4	4

2.	Mr. Laxmi Narayan Sain	Whole Time Director, Member of CSR Committee	4	4
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3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

The web link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company is <http://www.bagrrys.com/legal-and-compliance>

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):

The Company has not carried out impact assessment of CSR projects in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and hence disclosure under this clause is not applicable to the Company.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

S.No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set off for the financial year, if any (in Rs)
		Nil	

6. Average net profit of the company as per section 135(5): Rs. 18,70,42,817/-

7. (a) Two percent of average net profit of the company as per section 135(5) : Rs. 37,40,856/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year : NIL

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs.37,40,856/-

8. (a) CSR amount spent or unspent for the financial year:

Amount unspent (in Rs.)				
Total amount spent for the financial year (in Rs.)	Total amount transferred to unspent CSR Account as per Section 135(6)	Amount transferred to any fund specified under schedule VII as per second proviso to Section 135(5)		
Amount	Date of transfer	Name of the Fund	Amount	Date of Transfer
40,92,080/-			N.A	N.A

(b) Details of CSR amount spent against ongoing projects for the financial year:

	Amount transferred to Unspent CSR
--	-----------------------------------

Account for
the
project as
per

S.No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project	Project Duration (in years)	Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
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				Section 135(6) (in Rs.)
State	District	Name	CSR Registration Number	
NIL				

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

S.No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project	Project Duration (in years)	Amount spent for the project (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
State	District	Name	CSR Registration Number					
1.	Project Proposal for New Hospital Building Construction at Vridavan, District Mathura, Uttar Pradesh Run By Swami Vivekanand Health Mission Society, Dehradun, Uttarakhand	(i) Promoting healthcare including preventive healthcare	Yes	Uttarakhand, Dehradun	3 months	24,31,080/-*	No	Swami Vivekanand Health Mission Society, CSR00013441
2.	To help 'Gyan Chand' to undergo Lung Transplant	(i) Promoting healthcare including preventive healthcare	Yes	South Delhi, Delhi	-	2,40,000/-	No	Impact Guru Foundation CSR00000991
3.	Project for 'Ekal Vidyalayas' One Teacher School	(ii) Promoting education including special education	Yes	Kolkata, West Bengal	1 year	1,10,000/-	No	Friends of Tribals Society CSR00001898
4.	Madhav Sewa Vishram Sadan Rishikesh	(i) Promoting healthcare including preventive healthcare	Yes	Niralanagar Lucknow, Uttar Pradesh	2.3 years	13,11,000/-	No	Bhaorao Deoras Seva Nyas CSR00004454
Total		40,92,080/-						

*Note: The Company has donated Rs. 62,00,000/- to Swami Vivekanand Health Mission Society during the FY 2021-2022, out of which Rs. 37,68,920/- pertaining to the previous financial years which was unspent by the Company. However, remaining amount of Rs. 24,31,080/- pertaining to the reporting financial year i.e. FY 2021-2022.

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year(8b+8c+8d+8e): Rs. 40,92,080/-

(g) Excess amount for set off, if any:

S.No	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	37,40,856/-
(ii)	Total amount spent for the Financial Year	40,92,080/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	3,51,224/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	3,51,224/-

9. (a) Details of Unspent CSR amount for the preceding three financial years:

S.No	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any	Amount remaining to be spent in succeeding financial years (in Rs.)
	Name of the Fund	Amount (in Rs)		Date of transfer	
1.	2020-2021		N.A	Nil	N.A
2.	2019-2020		25,68,282	N.A	NIL
3.	2018-2019		12,00,638	N.A	

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs.)	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing
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NIL

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s): Nil

(b) Amount of CSR spent for creation or acquisition of capital asset: Nil

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Nil

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Nil

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5):

During the year, the Company has spent the required amount on CSR activities as per Section 135 (5) and hence reporting under this clause does not arise.

Place: New Delhi

Date: 25 th August, 2022

For and on behalf of the Board of Directors

Sushil Kumar Chetani
Whole time Director and Chairman,
CSR Committee

DIN: 00217325

Address: RZ-884A/4, W Side, Gali No. 9/3
Sadh Nagar, Palam Colony, Palam Village,
New Delhi-110045

Laxmi Narayan Sain
Whole Time Director and Member,
CSR Committee

DIN: 00217237

Address: 9, Community Center,
Industrial Area, Lawrence Road,
New Delhi-110035

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS

The summarized financial results for the year ended 31st March, 2022 and for the previous year ended 31st March, 2021 are as follows:

Financial Year	2021-22	2020-21
Amount	(Rs in Lakhs)	(Rs in Lakhs)
Revenue from Operations	17,209.67	13,982.11
Other Income	1,008.10	131.30
Total Revenue	18,217.77	14,113.41
Profit before Financial Cost, Depreciation and Tax (PBDIT)	3,335.64	3,001.91
Less: Finance Cost	18.42	9.90
Less: Depreciation and Amortization Expenses	68.89	72.81
Profit Before Tax	3,248.33	2,919.20
Less: Tax Expenses	717.00	767.03
Profit for the year	2,531.33	2,152.17
Add: Surplus from Statement of Profit and Loss of earlier year	5,355.47	3,203.30
Less: Appropriation	-	-
Less: Transfer to Demerged Undertaking	-	-
Balance carried to Balance Sheet	7,886.80	5,355.47

Textual information (16)

Disclosure of change in nature of business [Text Block]

CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of the business being conducted by the Company during the year under review.

Textual information (17)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block] DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors of the Company comprised (3) three Directors as on the date of this report:

S.No	Name of Directors	Designation
1.	Mr. Sushil Kumar Chetani (DIN:00217325)	Whole-Time Director
2.	Mr. Laxmi Narayan Sain (DIN:00217237)	Whole-Time Director
3.	Mr. Raj Kumar Sharma (DIN: 02838977)	Director

During the year under review i.e. from 1st April, 2021 to 31st March, 2022, Mr. Abhinev Aggarwal (DIN: 03352761) was appointed as Additional Director and Whole –Time Director of the Company effective from 17th October, 2021.

Further, after the closure of financial year, Mr. Abhinev Aggarwal (DIN: 03352761) has resigned from the directorship of the Company (in the capacity of Additional Director and Whole-Time Director) w.e.f 4th June, 2022.

Except the aforesaid changes, no further changes have been made in the Board of Directors of the Company during the year under review.

None of the Directors is disqualified from being appointed/re-appointed as Director.

Textual information (18)

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

The Company has not accepted deposit from the public within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (19)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block] SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No significant and material orders were passed by the Regulators or Courts or Tribunals, impacting the going concern status and the Company's operation in future.

Textual information (20)

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

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

Your Company has put in place adequate Internal Financial Controls with reference to the Financial Statements. This ensures that all assets are safeguarded and protected against loss from unauthorized use or disposition and all transactions are authorized, recorded and reported correctly.

An extensive risk based programme of management reviews, self –assessment and continuous monitoring provides assurance to the Board regarding the adequacy and efficacy of internal controls.

The Comprehensive policies, guidelines and procedures are laid down for all business processes. The internal control system has been designed to ensure that financial and other records are reliable for preparing financial and other statements and for maintaining accountability of assets.

Textual information (21)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The particulars of the Employees who are covered under Rules 5 (2) and 5 (3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are enclosed in Annexure- III.

The information required pursuant to Section 197 (12) of the Companies Act, 2013 read with Rule 5 (1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S. S. KOTHARI MEHTA AND COMPANY
Name of auditor signing report	Neeraj Bansal
Firms registration number of audit firm	000756N
Membership number of auditor	095960
Address of auditors	Plot No.68, Okhla Industrial Area, Phase-III, New Delhi-110020
Permanent account number of auditor or auditor's firm	AABFS6730L
SRN of form ADT-1	R00119784
Date of signing audit report by auditors	25/08/2022
Date of signing of balance sheet by auditors	25/08/2022

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (22) [See below]
Disclosure in auditors report relating to inventories	Textual information (23) [See below]
Disclosure in auditors report relating to loans	Textual information (24) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (25) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (26) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (27) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (28) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (29) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (30) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (31) [See below]
Disclosure in auditors report relating to managerial remuneration	N
Disclosure in auditors report relating to Nidhi Company	Textual information (32) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (35) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (36) [See below]

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (37) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (22)**Disclosure in auditors report relating to fixed assets**

(i) In respect of its fixed assets : (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. B. The Company has maintained proper records showing full particulars of intangible assets. (b) The Company has a program of physical verification of Property and Plant and Equipment, so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. (c) According to information and explanation given to us and on the basis of our examination of the records, the Company has owned lease hold property which is in the name of the company. (d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year. (e) Based on the records and as per the information and explanation given to us no proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (23)

Disclosure in auditors report relating to inventories

(ii) In respect of Inventory (a) The inventories of the Company have been physically verified by the management during the year. (b) The physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in aggregate for each class of inventory. (c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the has been sanctioned working capital limits in excess of five crore rupees, in aggregate , from bank on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the company with such banks are in agreement with the books of account of the company.

Textual information (24)

Disclosure in auditors report relating to loans

(iii) (a) In our opinion and according to the information and explanations given to us, the company has made investments ,granted Loan to a party other than subsidiaries, joint ventures and associates and not provided any guarantee or security, or granted any advances in the nature of loans, secured or unsecured to related parties The Loan granted to a party other than subsidiaries, joint ventures and associates as below: (In lakhs) Particulars ATS Buildline private Limited Kalpataru Limited Aggregate amount during the year 2021-2022 200 750 Balance outstanding as at Balance sheet date as on 31st March ,2022 200 250 (b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made and the terms and conditions of the loans granted during the year are, prima facie ,not prejudicial to the interest of the company. The Company has not provided guarantee or security or granted any advances in the nature of loan during the year. (c) According to the information and explanation given to us and on the basis of our examination of the records of the company, in case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular. (d) According to information and explanation given to us and on the basis of our examination of the records of the company, there is no overdue amount for more than ninety days in respect of loans given. (e) According to the information and explanation given to us and on the basis of our examination of the records of the company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same parties. (f) The Company has not granted any loan or advances in the nature of loan either repayable on demand or without specifying any terms or period of repayment. Accordingly, paragraph 3(iii)(f) of the order is not applicable to the Company.

Textual information (25)

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

(iv) As per the information and explanation given to us and on the basis of our examination of the records, the company has not given any advances in the nature of loan, made investments, provided any guarantees and security to the parties covered under section 185 of the Act. Further, the Company has complied with the provisions of section 186 of the Act, in relation to loans given and Investments made.

Textual information (26)

Disclosure in auditors report relating to deposits accepted

As per the information and explanation given to us and on the basis of our examination of the records,the Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

Textual information (27)

Disclosure in auditors report relating to maintenance of cost records

We As per the information and explanation given to us , the company is not required to maintain the records under sub-section (1) of section 148 of the companies Act, 2013, Accordingly clause (vi) of paragraph 3 of the order is not applicable to the company.

Textual information (28)

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

In respect of Statutory Dues

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues in respect of provident fund, investor education and protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, goods and services tax, customs duty, excise duty, value added tax, cess and other material statutory dues as applicable with the appropriate authorities. Further, there were no undisputed amounts outstanding at the year-end for a period of more than six months from the date they became payable.

Details of statutory dues referred to in sub clause (a) above, which have not been deposited till March 31, 2022 on account of disputes are given below:

S.no	Name of Statutory dues	Forum where dispute is pending	Period to which the amount relates	Amount (Rs. In Lakhs)
1	Sales tax	Sales tax tribunal (Delhi)	2004-05	13,34,887
2	Sales tax	Sales tax tribunal (Delhi)	2003-04	1,07,967

* The company had deposited Rs. 5 lakhs in protest against the demand.

Textual information (29)

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

As per the information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

Textual information (30)

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

(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable. (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

Textual information (31)

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

(a) During the course of our examination of the books and records of the Company, carried out in accordance with the Generally Accepted Auditing Practices in India, we have neither come across any instance of fraud on or by the Company noticed or reported during the year, nor had been informed of such case by the management. (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT- 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report (c) Based on the records and information and explanation given to us, the Requirement of whistle blower mechanism is not applicable to the company. However, as per management no complaints received during the year.

Textual information (32)

Disclosure in auditors report relating to Nidhi Company

Based on records and information and explanation given to us, the company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, paragraph 3(xii)(a),(b) & (c) of the Order is not applicable to the Company.

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

As per the information and explanation given to us and on the basis of our examination of the records, the company has transacted with the related parties which are in compliance with section 188 & 177 of the Companies Act, 2013 and the details have been disclosed in the financial statements.

Textual information (34)

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

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable. (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

Textual information (35)

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

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

Textual information (36)

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

(a) In Based on records and information and explanation given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under paragraphs 3(xvi)(a) of the order are not applicable to the Company. (b) As per the information & explanation and records given to us the company has not conducted any Non- Banking Financial or Housing Finance activity. Hence, reporting under clause 3(xvi)(b) of the order is not applicable. (c) As per the information & explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, paragraph 3(xvi)(c) of the Order is not applicable to the Company. (d) As per the information & explanations given to us, the Group of the Company does not have any CIC. Hence reporting under paragraph 3(xvi)(d) of the Order is not applicable to the Company.

Textual information (37)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors' Report

To the Members of BAGRRYS INDIA PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of BAGRRYS INDIA PRIVATE LIMITED ("the Company") Previously known as BAGRRYS INDIA LIMITED, which comprise the Balance Sheet as at 31 st March, 2022, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (herein after referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 st March, 2022 and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit matter

Key audit matters (KAM) are those matters that, in our professional judgment were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report including annexures to Director's Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the separate 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. Based on the records, information and explanation provided, we have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

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

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

Auditor's Responsibility

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 financial statements.

A further description of our responsibilities for the audit of the financial statements is included in "Annexure – A" of this auditor's report.

Report on Other Legal and Regulatory Requirements

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

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

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

The Balance Sheet, Statement of Profit and Loss and Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rules issued thereunder;

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

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure-C".

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 is applicable to public company.

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:

The Company has disclosed the impact of pending litigation on its financial position in its financial statements- Refer Note 26 to the financial statements;

The Company did not have any long-term contracts and in case of derivative contracts there is no material foreseeable losses;

There has been no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

a) On the basis of the representation from the management no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

b) On the basis of the representation from the management no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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 under sub-clause (i) and (ii) of Rule 11 (e), as provided under (a) and (b) above, contain any material misstatement.

The Company has not declared or paid any dividend during the year.

For S. S. KOTHARI MEHTA AND COMPANY

Chartered Accountants
Firm Registration No. 000756N

(Neeraj Bansal)

Place: New Delhi Partner

Date: 25-8-2022 Membership No. 095960

UDIN: 22095960AQKWMW3408

ANNEXURE 'A' TO THE AUDIT REPORT TO THE BAGRRYS INDIA PRIVATE LIMITED

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

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the financial statements may be influenced. We consider quantitative 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.

ANNEXURE 'B' TO THE AUDIT REPORT TO THE BAGRRYS INDIA PRIVATE LIMITED

Referred to in paragraph 1 of report on other legal and regulatory requirement's paragraph of our report on the financial statement of even date,

In respect of its fixed assets :

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

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

The Company has a program of physical verification of Property and Plant and Equipment, so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

According to information and explanation given to us and on the basis of our examination of the records, the Company has owned lease hold property which is in the name of the company.

The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

Based on the records and as per the information and explanation given to us no proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

In respect of Inventory

The inventories of the Company have been physically verified by the management during the year.

(b) The physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and

procedure of such verification by the management is appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in aggregate for each class of inventory.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the has been sanctioned working capital limits in excess of five crore rupees, in aggregate , from bank on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the company with such banks are in agreement with the books of account of the company.

(a) In our opinion and according to the information and explanations given to us, the company has made investments ,granted Loan to a

party other than subsidiaries, joint ventures and associates and not provided any guarantee or security, or granted any advances in the nature of loans, secured or unsecured to related parties The Loan granted to a party other than subsidiaries, joint ventures and associates as below: (In lakhs)

Particulars	ATS Buildline private Limited	Kalpataru Limited
Aggregate amount during the year 2021-2022	200	750
Balance outstanding as at Balance sheet date as on 31 st March ,2022	200	250

According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made and the terms and conditions of the loans granted during the year are, prima facie ,not prejudicial to the interest of the company. The Company has not provided guarantee or security or granted any advances in the nature of loan during the year.

According to the information and explanation given to us and on the basis of our examination of the records of the company, in case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

According to information and explanation given to us and on the basis of our examination of the records of the company, there is no overdue amount for more than ninety days in respect of loans given.

According to the information and explanation given to us and on the basis of our examination of the records of the company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same parties.

The Company has not granted any loan or advances in the nature of loan either repayable on demand or without specifying any terms or period of repayment. Accordingly, paragraph 3(iii)(f) of the order is not applicable to the Company.

As per the information and explanation given to us and on the basis of our examination of the records, the company has not given any advances in the nature of loan, made investments, provided any guarantees and security to the parties covered under section 185 of the Act. Further, the Company has complied with the provisions of section 186 of the Act, in relation to loans given and Investments made.

As per the information and explanation given to us and on the basis of our examination of the records, the Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

We As per the information and explanation given to us , the company is not required to maintain the records under sub-section (1) of section 148 of the companies Act, 2013, Accordingly clause (vi) of paragraph 3 of the order is not applicable to the company.

In respect of Statutory Dues

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues in respect of provident fund, investor education and protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, goods and services tax, customs duty, excise duty, value added tax, cess and other material statutory dues as applicable with the appropriate authorities. Further, there were no undisputed amounts outstanding at the year-end for a period of more than six months from the date they became payable.

Details of statutory dues referred to in sub clause (a) above, which have not been deposited till March 31, 2022 on account of disputes are given below:

S.no	Name of Statutory dues	Forum where dispute is pending	Period to which the amount relates	Amount (Rs. In Lakhs)
1	Sales tax	Sales tax tribunal (Delhi)	2004-05	13,34,887
2	Sales tax	Sales tax tribunal (Delhi)	2003-04	1,07,967

* The company had deposited Rs. 5 lakhs in protest against the demand.

As per the information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the

period Hence reporting under clause 3(ix)(a) of the Order is not applicable .

As per the information and explanation given to us, the Company has not been declared willful defaulter by any bank or financial institution or government or any government authority during the period.

As per the information and explanation given to us, the Company has applied the term loan for the purpose for which it was obtained.

On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

The Company has no subsidiary, joint ventures or associate companies. Hence, reporting under clause 3(ix)(e) of the Order is not applicable.

The Company has no subsidiary, joint ventures or associate companies. Hence, reporting under clause 3(ix)(f) of the Order is not applicable.

(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

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

During the course of our examination of the books and records of the Company, carried out in accordance with the Generally Accepted Auditing Practices in India, we have neither come across any instance of fraud on or by the Company noticed or reported during the year, nor had been informed of such case by the management.

No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT- 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report

Based on the records and information and explanation given to us, the Requirement of whistle blower mechanism is not applicable to the company. However, as per management no complaints received during the year.

Based on records and information and explanation given to us, the company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, paragraph 3(xii)(a),(b) & (c) of the Order is not applicable to the Company.

As per the information and explanation given to us and on the basis of our examination of the records, the company has transacted with the related parties which are in compliance with section 188 & 177 of the Companies Act, 2013 and the details have been disclosed in the financial statements.

As per the information and explanation given to us, the Company has no internal audit system as the provision of section 138 of the Companies Act, 2013. Therefore, paragraph 3(xiv)(a) & (b) of the order is not applicable to the Company.

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

In Based on records and information and explanation given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under paragraphs 3(xvi)(a) of the order are not applicable to the Company.

As per the information & explanation and records given to us the company has not conducted any Non- Banking Financial or Housing Finance activity. Hence, reporting under clause 3(xvi)(b) of the order is not applicable.

As per the information & explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, paragraph 3(xvi)(c) of the Order is not applicable to the Company.

As per the information & explanations given to us, the Group of the Company does not have any CIC. Hence reporting under paragraph 3(xvi)(d) of the Order is not applicable to the Company.

The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

There has been no resignation of the statutory auditors of the Company during the year

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year .

There are no ongoing projects with the Company. Accordingly, reporting under Clause 3(xx)(b) of the Order is not applicable to the

Company.

For S. S. KOTHARI MEHTA AND COMPANY

Chartered Accountants

Firm Registration No. 000756N

(Neeraj Bansal)

Place: New Delhi

Partner

Date: 25-8-2022 Membership No. 095960

UDIN: 22095960AQKWMW3408

ANNEXURE 'C' TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF BAGRRYS INDIA PRIVATE 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 BAGRRYS INDIA PRIVATE LIMITED ("the Company") as of 31 st March, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls 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, based on records, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were generally operating effectively as at 31 st March, 2022, based on

“the internal control over financial reporting system & procedures established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”.

For S. S. KOTHARI MEHTA AND COMPANY
Chartered Accountants
Firm Registration No. 000756N

(Neeraj Bansal)
Place: New Delhi Partner
Date: 25-8-2022 Membership No. 095960
UDIN: 22095960AQKWMW3408

[400500] Disclosures - Secretarial audit report

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	76.96	76.96	
Reserves and surplus	7,987.9	5,456.57	
Total shareholders' funds	8,064.86	5,533.53	
Share application money pending allotment	0	0	
Deferred government grants	271.69	144.5	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	53.35	41.48	
Deferred tax liabilities (net)	100.93	5.39	
Other long-term liabilities	15.08	6.15	
Long-term provisions	34.27	37.02	
Total non-current liabilities	203.63	90.04	
Current liabilities [Abstract]			
Short-term borrowings	370.33	681.59	
Trade payables	826.67	654.21	
Other current liabilities	678	1,101.19	
Short-term provisions	8.03	1.82	
Total current liabilities	1,883.03	2,438.81	
Total equity and liabilities	10,423.21	8,206.88	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	1,175.58	578.76	646.01
Intangible assets	0.34	0.22	0.22
Tangible assets capital work-in-progress	0	518.09	
Total fixed assets	1,175.92	1,097.07	
Non-current investments	5,835.08	4,010	
Long-term loans and advances	5.72	33.47	
Other non-current assets	117.05	114.35	
Total non-current assets	7,133.77	5,254.89	
Current assets [Abstract]			
Current investments	600	0	
Inventories	825.18	843.79	
Trade receivables	1,312.22	1,068.67	
Cash and bank balances	17.04	452.09	
Short-term loans and advances	478.18	518.89	
Other current assets	(A) 56.82	(B) 68.55	
Total current assets	3,289.44	2,951.99	
Total assets	10,423.21	8,206.88	

Footnotes

(A) Other Current Assets includes Current tax assets (net) i.e. 1.28

(B) Other Current Assets includes Current tax assets (net) i.e. 1.49

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	LAXMI	SUSHIL
Middle name of director	NARAYAN	KUMAR
Last name of director	SAIN	CHETANI
Designation of director	WHOLE TIME DIRECTOR	WHOLE TIME DIRECTOR
Director identification number of director	00217237	00217325
Date of signing of financial statements by director	25/08/2022	25/08/2022

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

	01/04/2021 to 31/03/2022
Name of company secretary	SHIWANI GOYAL
Date of signing of financial statements by company secretary	25/08/2022

[100400] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	3,248.33	2,919.2	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	18.42	9.9	
Adjustments for depreciation and amortisation expense	71.75	72.1	
Adjustments for dividend income	0	0.03	
Other adjustments to reconcile profit (loss)	-102.87	(A) -113.83	
Other adjustments for non-cash items	0	(B) -46.79	
Total adjustments to profit (loss)	-12.7	-78.65	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	18.61	-95.26	
Adjustments for decrease (increase) in trade receivables	-243.55	-26.62	
Adjustments for decrease (increase) in other current assets	9.61	7.85	
Adjustments for increase (decrease) in trade payables	172.46	0	
Adjustments for increase (decrease) in other current liabilities	-405.79	194.7	
Adjustments for provisions	3.46	-14.46	
Total adjustments for working capital	-445.2	66.21	
Total adjustments for reconcile profit (loss)	-457.9	-12.44	
Net cash flows from (used in) operations	2,790.43	2,906.76	
Income taxes paid (refund)	638.85	666.37	
Other inflows (outflows) of cash	136.19	-79.04	
Net cash flows from (used in) operating activities before extraordinary items	2,287.77	2,161.35	
Net cash flows from (used in) operating activities	2,287.77	2,161.35	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	23.37	0.81	
Purchase of tangible assets	149.73	138.99	
Dividends received	0	0.03	
Interest received	59.08	46.22	
Other inflows (outflows) of cash	-2,337.72	-2,427.9	
Net cash flows from (used in) investing activities before extraordinary items	-2,405	-2,519.83	
Net cash flows from (used in) investing activities	-2,405	-2,519.83	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	-299.39	633.71	
Interest paid	18.42	9.9	
Net cash flows from (used in) financing activities before extraordinary items	-317.81	623.81	
Net cash flows from (used in) financing activities	-317.81	623.81	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-435.04	265.33	
Net increase (decrease) in cash and cash equivalents	-435.04	265.33	
Cash and cash equivalents cash flow statement at end of period	17.04	452.09	186.75

Footnotes

(A) Loss/(Profit) on sale of tangible assets (net)- 148754

Loss/(Profit) on sale of investments (net)- (72,09,917)

Interest Income on FDRs/Deposits- (23,51,583)

Interest Income on Inter Corporate Deposits- (18,84,932)

Interest on Security Deposit with JVNL- (85,652)

(B) Increase / (Decrease) in other long term liabilities- (29,76,302)

(Increase) / Decrease in loans and advances- (11,74,016)

(Increase) / Decrease in loans and advances- (5,29,492)

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Shyam Bagri	Shyam Bagri	Savita Bagri	Savita Bagri
PAN of shareholder	AAGPB0491E	AAGPB0491E	AEJPB3163J	AEJPB3163J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 3,89,874	[shares] 3,89,874	[shares] 1,55,174	[shares] 1,55,174
Percentage of shareholding in company	50.65%	50.66%	20.16%	20.16%

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Share	Equity Share
Name of shareholder	Bagrrys Holding Limited	Bagrrys Holding Limited
PAN of shareholder	AAACO0277E	AAACO0277E
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,03,161	[shares] 1,03,161
Percentage of shareholding in company	13.40%	13.40%

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 40,00,000	[shares] 40,00,000		[shares] 39,50,000
Value of shares authorised	400	400		395
Number of shares issued	[shares] 7,69,609	[shares] 7,69,609		[shares] 7,69,609
Value of shares issued	76.96	76.96		76.96
Number of shares subscribed and fully paid	[shares] 7,69,609	[shares] 7,69,609		[shares] 7,69,609
Value of shares subscribed and fully paid	76.96	76.96		76.96
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 7,69,609	[shares] 7,69,609		[shares] 7,69,609
Total value of shares subscribed	76.96	76.96		76.96
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,69,609	[shares] 7,69,609		[shares] 7,69,609
Value of shares called	76.96	76.96		76.96
Value of shares paid-up	76.96	76.96		76.96
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 7,69,609	[shares] 7,69,609	[shares] 7,69,609	[shares] 7,69,609
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	76.96	76.96		76.96
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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	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 [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity	Equity
Number of shares authorised	[shares] 39,50,000		[shares] 39,50,000	[shares] 39,50,000
Value of shares authorised	395		395	395
Number of shares issued	[shares] 7,69,609		[shares] 7,69,609	[shares] 7,69,609
Value of shares issued	76.96		76.96	76.96
Number of shares subscribed and fully paid	[shares] 7,69,609		[shares] 7,69,609	[shares] 7,69,609
Value of shares subscribed and fully paid	76.96		76.96	76.96
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 7,69,609		[shares] 7,69,609	[shares] 7,69,609
Total value of shares subscribed	76.96		76.96	76.96
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,69,609		[shares] 7,69,609	[shares] 7,69,609
Value of shares called	76.96		76.96	76.96
Value of shares paid-up	76.96		76.96	76.96
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 in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 7,69,609	[shares] 7,69,609	[shares] 7,69,609	[shares] 7,69,609
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	76.96	76.96	76.96	76.96
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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised		[shares] 50,000	[shares] 50,000	
Value of shares authorised		5	5	
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	
Value of shares paid-up		0	0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares allotted for contracts without payment received in cash		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[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] 7,69,609	[shares] 0	[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 public issue during period		0	0	
Amount of bonus issue during period		0	0	
Amount of issue allotted for contracts without payment received in cash during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Total increase (decrease) in share capital		0	0	
Share capital at end of period	76.96	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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

Disclosure of classes of share capital [Table]

..(4)

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

Classes of share capital [Axis]	Preference shares 1 [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share	Preference	Preference	
Number of shares authorised	[shares] 50,000	[shares] 50,000	
Value of shares authorised	5	5	
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	
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 shares issued in public offering	[shares] 0	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	[shares] 0	
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	
Number of other issues of shares	[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	[shares] 0
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	
Amount of bonus issue during period	0	0	
Amount of issue allotted for contracts without payment received in cash during period	0	0	
Amount of issue under scheme of amalgamation during period	0	0	
Amount of other issues during period	0	0	
Total increase (decrease) in share capital	0	0	
Share capital at end of period	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]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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	2,531.33	2,152.17		0
Other additions to reserves	0	26.1		0
Total additions to reserves	2,531.33	2,178.27		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	26.1		0
Total appropriations for dividend, dividend tax and general reserve	0	26.1		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	2,531.33	2,152.17		0
Reserves at end of period	7,987.9	5,456.57	26,13,774.4	75

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Capital reserves [Member]		Securities premium account [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Other additions to reserves	0		0	0
Total additions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	0		0	0
Reserves at end of period	75	75	0	0

Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Securities premium account [Member]	Revaluation reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	
Total additions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations		0	0	
Transfer to general reserve		0	26.1	
Total appropriations for dividend, dividend tax and general reserve		0	26.1	
Appropriation towards bonus shares		0	0	
Total changes in reserves		0	-26.1	
Reserves at end of period	0	0	0	26,10,496.1

Statement of changes in reserves [Table]

..(4)

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

Components of reserves [Axis]	Revaluation reserve fixed assets [Member]			Revaluation reserve investments [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
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
Other additions to reserves	0	0		0
Total additions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	26.1		0
Total appropriations for dividend, dividend tax and general reserve	0	26.1		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	0	-26.1		0
Reserves at end of period	0	0	26.1	0

Statement of changes in reserves [Table]

..(5)

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

Components of reserves [Axis]	Revaluation reserve investments [Member]		Other reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Other additions to reserves	0		0	26.1
Total additions to reserves	0		0	26.1
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	0		0	26.1
Reserves at end of period	0	26,10,470	26.1	26.1

Statement of changes in reserves [Table]

..(6)

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

Components of reserves [Axis]	Other reserves [Member]	General reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	26.1	
Total additions to reserves		0	26.1	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations		0	0	
Transfer to general reserve		0	0	
Total appropriations for dividend, dividend tax and general reserve		0	0	
Appropriation towards bonus shares		0	0	
Total changes in reserves		0	26.1	
Reserves at end of period	0	26.1	26.1	0

Statement of changes in reserves [Table]

..(7)

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

Components of reserves [Axis]	Surplus [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	2,531.33	2,152.17	
Other additions to reserves	0	0	
Total additions to reserves	2,531.33	2,152.17	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Other appropriations	0	0	
Transfer to general reserve	0	0	
Total appropriations for dividend, dividend tax and general reserve	0	0	
Appropriation towards bonus shares	0	0	
Total changes in reserves	2,531.33	2,152.17	
Reserves at end of period	7,886.8	5,355.47	3,203.3

[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]			
	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	53.35	41.48	53.35	41.48
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	53.35	41.48	53.35	41.48
Nature of security [Abstract]				
Nature of security			Hypothecation of Immovable Property	Hypothecation of Immovable Property
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(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]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	370.33	681.59	35.49	17.78
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	35.49	17.78	35.49	17.78
Nature of security [Abstract]				
Nature of security			Secured	Secured
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(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]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	334.84	663.81
Nature of security [Abstract]		
Nature of security	Secured	Secured
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

[201000] Notes - Tangible assets**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]		Assets held under lease [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			(A) Straight Line Value and Written Down Value Method	(B) Straight Line Value and Written Down Value Method	(C) Straight Line Value and Written Down Value Method	(D) Straight Line Value and Written Down Value Method
Useful lives or depreciation rates tangible assets			as per balancesheet	as per balancesheet	as per balancesheet	as per balancesheet

Footnotes

(A) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(B) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(C) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(D) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

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]		Office building [Member]		Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			(A) Straight Line Value and Written Down Value Method	(B) Straight Line Value and Written Down Value Method		
Useful lives or depreciation rates tangible assets			as per balancesheet	as per balancesheet		

Footnotes

(A) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(B) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Factory equipments [Member]		Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	(A) Straight Line Value and Written Down Value Method	(B) Straight Line Value and Written Down Value Method	(C) Straight Line Value and Written Down Value Method	(D) Straight Line Value and Written Down Value Method	(E) Straight Line Value and Written Down Value Method	(F) Straight Line Value and Written Down Value Method
Useful lives or depreciation rates tangible assets	as per balancesheet	as per balancesheet	as per balancesheet	as per balancesheet	as per balancesheet	as per balancesheet

Footnotes

(A) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(B) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(C) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(D) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(E) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(F) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			(A) Straight Line Value and Written Down Value Method	(B) Straight Line Value and Written Down Value Method	(C) Straight Line Value and Written Down Value Method	(D) Straight Line Value and Written Down Value Method
Useful lives or depreciation rates tangible assets			as per balancesheet	as per balancesheet	as per balancesheet	as per balancesheet

Footnotes

(A) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(B) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(C) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(D) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	695.41	7.83		695.41	7.83	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-71.73	-72.78				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	26.85	2.3		63.99	33.21	
Total disposals tangible assets	26.85	2.3		63.99	33.21	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	596.83	-67.25		631.42	-25.38	
Tangible assets at end of period	1,175.58	578.76	646.01	2,063.6	1,432.16	1,457.54

Disclosure of tangible assets [Table]

..(2)

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]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	71.73	72.78		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	37.14	30.91		22.44	0	
Total disposals tangible assets	37.14	30.91		22.44	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	34.59	41.87		-22.44	0	
Tangible assets at end of period	888.02	853.4	811.53	65.21	87.65	87.65

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	22.44	0		0	0	
Total disposals tangible assets	22.44	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-22.44	0		0	0	
Tangible assets at end of period	65.21	87.65	87.65	0	0	0

Disclosure of tangible assets [Table]

..(4)

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 assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	43.45	0		43.45	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-10.28	-10.1				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		18.88	0	
Total disposals tangible assets	0	0		18.88	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	33.17	-10.1		24.57	0	
Tangible assets at end of period	216.51	183.35	193.45	403.29	378.72	378.72

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]			Office building [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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				43.45	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	10.28	10.1		-10.28	-10.1	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	18.88	0		0	0	
Total disposals tangible assets	18.88	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-8.6	10.1		33.17	-10.1	
Tangible assets at end of period	186.78	195.37	185.27	216.51	183.35	193.45

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	43.45	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				10.28	10.1	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	18.88	0		18.88	0	
Total disposals tangible assets	18.88	0		18.88	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	24.57	0		-8.6	10.1	
Tangible assets at end of period	403.29	378.72	378.72	186.78	195.37	185.27

Disclosure of tangible assets [Table]

..(7)

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 assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	631.32	1.49		631.32	1.49	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-37.89	-34.28				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	3.71	1.15		13.11	11.93	
Total disposals tangible assets	3.71	1.15		13.11	11.93	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	589.72	-33.94		618.21	-10.44	
Tangible assets at end of period	791.48	201.75	235.69	1,262.18	643.96	654.4

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]			Factory equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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				631.32	0.9	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	37.89	34.28		-37.78	-34.22	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	9.4	10.78		3.71	1.01	
Total disposals tangible assets	9.4	10.78		3.71	1.01	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	28.49	23.5		589.83	-34.33	
Tangible assets at end of period	470.7	442.21	418.71	790.62	200.78	235.11

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 assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	631.32	0.9				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				37.78	34.22	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	13.11	9.14		9.4	8.13	
Total disposals tangible assets	13.11	9.14		9.4	8.13	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	618.21	-8.24		28.38	26.09	
Tangible assets at end of period	1,252.77	634.55	642.79	462.15	433.77	407.68

Disclosure of tangible assets [Table]

..(10)

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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	0.59		0	0.59	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.11	-0.06				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0.14		0	2.79	
Total disposals tangible assets	0	0.14		0	2.79	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-0.11	0.39		0	-2.2	
Tangible assets at end of period	0.86	0.97	0.58	9.41	9.41	11.61

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]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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				1.04	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0.11	0.06		-7.56	-7.58	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	2.65		0	0.13	
Total disposals tangible assets	0	2.65		0	0.13	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.11	-2.59		-6.52	-7.71	
Tangible assets at end of period	8.55	8.44	11.03	27.83	34.35	42.06

Disclosure of tangible assets [Table]

..(12)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	1.04	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				7.56	7.58	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	3.67		0	3.54	
Total disposals tangible assets	0	3.67		0	3.54	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1.04	-3.67		7.56	4.04	
Tangible assets at end of period	101.98	100.94	104.61	74.15	66.59	62.55

Disclosure of tangible assets [Table]

..(13)

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 assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	11.05	0		11.05	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-10.39	-16				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.29	0.07		5.87	1.23	
Total disposals tangible assets	0.29	0.07		5.87	1.23	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.37	-16.07		5.18	-1.23	
Tangible assets at end of period	53.75	53.39	69.46	145.73	140.55	141.78

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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				11.05	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	10.39	16		-10.39	-16	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	5.58	1.16		0.29	0.07	
Total disposals tangible assets	5.58	1.16		0.29	0.07	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.81	14.84		0.37	-16.07	
Tangible assets at end of period	91.98	87.16	72.32	53.75	53.39	69.46

Disclosure of tangible assets [Table]

..(15)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	11.05	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				10.39	16	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	5.87	1.23		5.58	1.16	
Total disposals tangible assets	5.87	1.23		5.58	1.16	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.18	-1.23		4.81	14.84	
Tangible assets at end of period	145.73	140.55	141.78	91.98	87.16	72.32

Disclosure of tangible assets [Table]

..(16)

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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	8.55	6.34		8.55	6.34	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5.61	-4.82				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.41	0.95		3.69	16.38	
Total disposals tangible assets	0.41	0.95		3.69	16.38	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.53	0.57		4.86	-10.04	
Tangible assets at end of period	20.8	18.27	17.7	85.21	80.34	90.38

Disclosure of tangible assets [Table]

..(17)

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]	Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	5.61	4.82	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	3.28	15.43	
Total disposals tangible assets	3.28	15.43	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	2.33	-10.61	
Tangible assets at end of period	64.41	62.07	72.68

[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]		Computer software [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets			as per Balancesheet	as per Balancesheet
Description of amortization method used			(A) Straight Line Value Method and Written Down Value Method.	(B) Straight Line Value Method and Written Down Value Method.

Footnotes

(A) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down Value Method.

(B) As per the Straight Line Method except in respect of assets at Newai unit which are depreciated as per the Written Down 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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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 through internal development	0.15	0		0.15	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	0.15	0		0.15	0	
Amortization intangible assets	-0.02	0				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0.13	0		0.15	0	
Intangible assets at end of period	0.34	0.22	0.22	4.45	4.3	4.3

Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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 through internal development				0.15	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				0.15	0	
Amortization intangible assets	0.02	0		-0.02	0	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0.02	0		0.13	0	
Intangible assets at end of period	4.11	4.08	4.08	0.34	0.22	0.22

Disclosure of intangible assets [Table]

..(3)

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 intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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 through internal development	0.15	0				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	0.15	0				
Amortization intangible assets				0.02	0	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0				
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0				
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0.15	0		0.02	0	
Intangible assets at end of period	4.45	4.3	4.3	4.11	4.08	4.08

[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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments
Non-current investments	5,835.08	4,010
Name of body corporate in whom investment has been made	various Body corporates	various Body corporates

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	5,835.08	4,010
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [LineItems]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Current investments	350	250
Basis of valuation of current investments	Unquoted, Fully Paid up	Unquoted, Fully Paid up
Name of body corporate in whom investment has been made	Axis Liquid Fund - Direct Growth	Nippon India Liquid Fund - Direct Growth

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	600	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision leave encashment	34.27	37.02	8.03	1.82
Total provisions for employee benefits	34.27	37.02	8.03	1.82
CSR expenditure provision	0	0	0	0
Total provisions	34.27	37.02	8.03	1.82

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]			
	Capital advances [Member]		Security deposits [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	0	27.74	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	27.74	0	0
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Loans advances value be received [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	5.72	5.73	21.05	11.99
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	5.72	5.73	21.05	11.99
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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 value be received [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	457.13	506.9
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	457.13	506.9
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	1,312.22	1,068.67	1,312.22	1,068.67
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,312.22	1,068.67	1,312.22	1,068.67
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	825.18	843.79	543.95	613.14
Mode of valuation			At Cost	At Cost

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]		Stock-in-trade [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	236.48	190.51	44.75	40.14
Mode of valuation	At Cost	At Cost	At Cost	At Cost

Classification of long-term 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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Long-term trade receivables [Abstract]				
Long-term trade receivables [LineItems]				
Breakup of long-term trade receivables [Abstract]				
Long-term trade receivables, gross	0	0	0	0
Allowances for bad and doubtful debts	0	0	0	0
Total long-term trade receivables	0	0	0	0
Details of long-term trade receivables due by directors, other officers or others [Abstract]				
Long-term trade receivables due by directors			0	0
Long-term trade receivables due by other officers			0	0
Details of long-term trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total long-term trade receivables due by firms or companies in which any director is partner or director			0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	15.08	6.15
Total other long-term liabilities	15.08	6.15
Interest accrued but not due on borrowings	0	0
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
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable current tax	46.59	63.98
Public deposit payable, current	0	0
Total other payables, current	46.59	63.98
Advance received from customers	34.85	50.23
Other advance received	0	500
Short-term employee related liabilities	138.28	254.81
Contribution to provident fund scheme	0	25.02
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	458.28	207.15
Total other current liabilities	678	1,101.19
Other non-current assets, others	117.05	114.35
Total other non-current assets	117.05	114.35
Nature of other non-current assets, others	Long term deposits held as lien with Government Authorities (Sales Tax Department against guarantees)	Long term deposits held as lien with Government Authorities (Sales Tax Department against guarantees)
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	443.28
Other balances with banks	16.2	8.32
Total balance with banks	16.2	451.6
Cash on hand	0.84	0.49
Total cash and cash equivalents	17.04	452.09
Total cash and bank balances	17.04	452.09
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Interest receivable	14.12	21.65
Other current assets, others	42.7	46.9
Total other current assets	(A) 56.82	(B) 68.55

Footnotes

(A) Other Current Assets includes Current tax assets (net) i.e. 1.28

(B) Other Current Assets includes Current tax assets (net) i.e. 1.49

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	2.05	2.05
Other money for which company is contingently liable	14.43	14.43
Total contingent liabilities	16.48	16.48
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	1.3
Total commitments	0	1.3
Total contingent liabilities and commitments	16.48	17.78
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
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
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	No Change	No Change
Disclosure of general information about company [TextBlock]		Textual information (38) [See below]
Disclosure of accounting policies explanatory [TextBlock]		Textual information (39) [See below]

Textual information (38)

Disclosure of general information about company [Text Block]

Bagrrys India Private Limited (“the Company”) is a Private Limited Company which was incorporated as “Ghaziabad Protein Food Pvt. Ltd.” on October 23, 1986 under the Companies Act, 1956 and converted into Public Limited Company w.e.f. January 1, 1987. Name of the Company had been changed from “Ghaziabad Protein Food Limited” to “Bagrrys India Limited” w.e.f. October 28, 1994 and the name of the Company has been changed from Bagrrys India Limited to Bagrrys India Private Limited w.e.f. 13th April, 2020. The Company has multiple activities with multiple manufacturing units.

The Company is the owner of leading brand (“Bagrry’s”) of health foods and breakfast cereals. It is a pioneer in India for products such as muesli, oats, bran and our range now includes many more healthy foods such as Cornflakes Plus i.e. Cornflakes Plus with added dietary fiber. It has manufacturing units at Baddi (Muesli Unit), Newai (Flour Milling Unit) and Ghaziabad (Odoriferous products used in religious function manufacturing unit). Further, the Company is getting, some of its Product(s) manufactured and packed from the third party manufacturers as well.

The Company is also indulged in the business of Quick Service Restaurants for healthy snacks, under the name “Bagrrys Health Café”.

Textual information (39)

Disclosure of accounting policies explanatory [Text Block]

Significant Accounting Policies:

Basis of Preparation of Financial Statements

The financial statements are prepared on accrual basis, under the historical cost convention, in accordance with the applicable mandatory Accounting Standards referred to in Section 133 of the Companies Act, 2013 and other relevant provision of the said Act.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known.

Property, Plant and Equipment (PPE)

Tangible Assets

Property, Plant and Equipment (PPE) are carried at cost of acquisition or construction, less accumulated depreciation (except leasehold land). However PPE which had been revalued by the Company are stated at their revalued book values.

Lease hold lands taken for significant long period are carried at cost of premium and not being amortized.

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

Capital work –in-progress

Capital work-in-progress represents amounts incurred for acquisition/installation of property, plant and equipment in respect of the proposed capital expenditure.

Intangible Assets

Intangible assets comprise of acquired software licenses, Patents rights other licenses which are stated at cost of acquisition less accumulated amortization.

Depreciation/ Amortization

Depreciation is provided on fixed assets in the manner prescribed in Schedule II to the Companies Act, 2013 as per the straight line method except in respect of assets at Newai Unit which are depreciated as per the written down value method. Capital spares directly attributable to the specific fixed assets are depreciated with the cost of assets. Assets costing not more than Rs. 5000/- are fully depreciated in the year of their acquisition.

Depreciation on Intangible assets are amortized over the estimated licenses period.

Borrowing Cost

Interest on borrowing cost is recognized as expenses in the year in which these are incurred and charged to statement of Profit & Loss.

Investments

Investments are classified into current and long-term investments. Current investments are stated at lower of cost and fair value. Long-term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of long-term investments.

Government Grant / Subsidies

Capital subsidies are taken into consideration on receipt basis. Grants relating to Fixed Assets are shown as deduction from gross value of Fixed Assets and those of the nature of Project capital subsidy are credited to Capital Subsidy Reserve. Revenue grant are recognized when it is reasonably certain that the ultimate collection will be made.

Inventories

Raw Materials, Packing Material & Store & Spares are valued at cost or Net Realizable Value, whichever is lower. Cost is arrived on FIFO basis.

Finished goods and Semi Finished Goods are valued at Lower of cost or Net Realizable Value. Cost is arrived on FIFO basis.

Revenue Recognition

Sale of goods: Sales are recognized when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the sale and are recognized net of rebates, VAT and excise duties, as applicable.

In respect of Consignment Sales and C & F Sale, sales are recognized when the goods are sold to third party i.e. the stockiest or retailer. Thus when goods are sent on consignment, these are treated as sales after sale statement from the Consignment Agent are received and stock lying with the Consignment Agent at year end is deducted from the dispatches to the Consignment Agent and included in the closing inventories of the company.

Dividend income is accounted for when right to receive payment is established.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Foreign Currency Transactions

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency on the date of the transaction.

Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange differences

Exchange differences arising on a monetary item that, in substance, forms part of the Company's net investment in a non-integral foreign operation is accumulated in a foreign currency translation reserve in the financial statements until the disposal of the net investment, at which time they are recognized as income or as expenses.

Exchange differences arising on the settlement of monetary items not covered above, or on reporting such monetary items of Company at rates different from those at which they were initially recorded during the period, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

Retirement Benefits

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company's contribution is recognized as an expense in the Profit and Loss Statement during the period in which the employee renders the related service.

Defined Benefit Plans

The liability in respect of defined benefit plans in respect of on roll, recognized as expenses based on actuarial valuation using projected unit credit method.

Actuarial gains and losses are recognized as expenses as and when it accrues.

Taxation

Tax Expense/(Tax Saving) is the aggregate of current year tax and deferred tax charged (or credited) to the Statement of Profit and Loss for the year in accordance with Accounting Standard- 22- "Accounting for Taxes on Income" and measured at the tax rates that have been enacted or substantively enacted by the balance sheet date .

Current year charge

Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The Company also provides for such disallowances made on completion of assessments pending appeals, as considered appropriate, depending on the merits of each case.

Deferred tax

In accordance with Accounting Standard AS-22 "Accounting for Taxes on Income", deferred taxes resulting from timing differences between book and tax profits are accounted for at tax rate to the extent the timing difference are expected to be crystallized. Deferred tax assets on account of unabsorbed losses & unabsorbed depreciation are recognized to the extent there is virtual certainty of realizing such assets against future taxable income.

Impairment of Assets

As at each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine; the provision for impairment loss, if any, required or the reversal, if any, required of impairment loss recognized in previous periods.

Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount which is determined; in the case of an individual asset, at the higher of the net selling price and the value in use. in the case of a cash generating unit (a group of assets that generates identified independent cash flows), at the higher of the cash generating unit's net selling price and the value in use.

Value in use is determined as the present value of estimated future cash flows from the continuing use of an asset/cash generating unit and

from its disposal at the end of its useful life .

Provisions and Contingent Liabilities

Provisions in respect of present obligation arising out of past events are made in the accounts when reliable estimates can be made on the amount of obligation.

Contingent Liabilities are disclosed by way of note to the financial statements after careful evaluation by the management of the facts and legal aspect of the matter.

[201700] Notes - Government grants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on 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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits explanatory [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]

Textual information (40)

Disclosure of employee benefits explanatory [Text Block]

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company's contribution is recognized as an expense in the Profit and Loss Statement during the period in which the employee renders the related service.

Defined Benefit Plans

The liability in respect of defined benefit plans in respect of on roll, recognized as expenses based on actuarial valuation using projected unit credit method.

Actuarial gains and losses are recognized as expenses as and when it accrues.

Textual information (41)

Disclosure of employee benefits explanatory [Text Block]

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company's contribution is recognized as an expense in the Profit and Loss Statement during the period in which the employee renders the related service.

Defined Benefit Plans

The liability in respect of defined benefit plans in respect of on roll, recognized as expenses based on actuarial valuation using projected unit credit method.

Actuarial gains and losses are recognized as expenses as and when it accrues.

[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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Raibareilly Flour Mills Private Limited	Raibareilly Flour Mills Private Limited	Rajdhani Roller Flour Mills Private Limited	Rajdhani Roller Flour Mills Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74899DL1976PTC008338	U74899DL1976PTC008338	U15118DL1973PTC006468	U15118DL1973PTC006468
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	Related Party	Related Party	Related Party	Related Party
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
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]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Bagrrys Holding Limited	Bagrrys Holding Limited	Sushil Kumar Chetani	Sushil Kumar Chetani
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AABPC9426F	AABPC9426F
CIN of related party	U74899HP1995PLC006436	U74899HP1995PLC006436		
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	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Related Party	Related Party	Related Party	Related Party
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	30.98	26.1
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]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Laxmi Narayan Sain	Laxmi Narayan Sain	Shyam Bagri	Shyam Bagri
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAMPS8800Q	AAMPS8800Q	AAGPB0491E	AAGPB0491E
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Others	Others
Description of nature of transactions with related party	Related Party	Related Party	Individuals controlling voting power/exercising significant influence and their relatives	Individuals controlling voting power/exercising significant influence and their relatives
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	6.58	5.9	0	0
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]

..(4)

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

Categories of related parties [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Savita Bagri	Savita Bagri	Divya Jain	Divya Jain
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEJPB3163J	AEJPB3163J	AGJPB1587A	AGJPB1587A
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Designation-Strategic Head Individuals controlling voting power/exercising significant influence and their relatives	Designation-Strategic Head & Communication Individuals controlling voting power/exercising significant influence and their relatives	Designation-VP-Brand & Communication Individuals controlling voting power/exercising significant influence and their relatives	Designation-VP-Brand & Communication Individuals controlling voting power/exercising significant influence and their relatives
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	41.13	37.06	10.48	10.42
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]

..(5)

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

Categories of related parties [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Aditya Bagri	Aditya Bagri	Sunil Sain	Sunil Sain
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALXPB4172C	ALXPB4172C	BOZPS7053H	BOZPS7053H
Description of nature of related party relationship	Others	Others	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Designation-VP - Marketing Individuals controlling voting power/exercising significant influence and their relatives	Designation-VP - Marketing Individuals controlling voting power/exercising significant influence and their relatives	Designation-Manager - Relatives of Key Management Personnel	Designation-Manager - Relatives of Key Management Personnel
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	56.18	45.01	4.6	0
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]

..(6)

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

Categories of related parties [Axis]	11		12
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	Pragya Bagri	Pragya Bagri	Abhinev Aggarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AZKPB9525A	AZKPB9525A	AGGPA3165Q
Description of nature of related party relationship	Relatives of Key management personnel	Others	Key Management Personnel
Description of nature of transactions with related party	Designation-Finance Analyst Individuals controlling voting power/exercising significant influence and their relatives	Designation-Finance Analyst Individuals controlling voting power/exercising significant influence and their relatives	Related Party
Transaction relating to key management personnel [Abstract]			
Remuneration for key managerial personnel	8.03	0	25.99
Amount written off during period in respect of debts due from related parties	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (42)

Disclosure of notes on related party explanatory [Text Block]

42. Related Parties
Disclosures(a) Names of related parties
and nature of relationship:

Related Parties with whom
transactions have taken
place during the year:

		Name	Designation
(I) Key Management Personnel:	Sushil Kumar Chetani	Whole Time Director	
		Laxmi Narayan Sain	Whole Time Director
		Abhinev Aggarwal	Whole Time Director
(ii) Individuals controlling voting power/exercising significant influence and their relatives:	Shyam Bagri		NA
		Savita Bagri	Strategic Head
		Divya Jain	VP-Brand & Communication
		Aditya Bagri	VP - Marketing
		Pragya Bagri	Finance Analyst
(iii) Relatives of Key Management Personnel:	Sunil Sain		Manager
(iv) Enterprises over which anyone in (i) or (ii) exercises significant influence:	Rajdhani Roller Flour Mills Private Limited		

		Raibereilly Flour Mills Private Limited		Bagrrys Holding Limited (Formerly known as Oasis Securities Pvt. Ltd)	
(b) Transactions/ Balances					
			March 31, 2022		March 31, 2021
			(? in lakhs)		(? in lakhs)
Purchase of goods		804.06			748.16
Sale of goods		122.89			212.19
Processing Charges		292.03			289.12
C & F Commission		42.51			30.15
Remuneration to Key Management Personnel*	63.55		32.00		
Rent Paid to Individuals controlling voting power/exercising significant influence	13.08		13.08		
Remuneration to Relatives of Key Management Personnel*	4.60		4.15		
Rent Paid to Relatives of Individuals controlling voting power/exercising significant influence	13.08		13.08		
Remuneration to Relatives of Individuals controlling voting power/exercising significant influence*	115.82		92.49		
Advisory Fees to Relatives of Individuals controlling voting power/exercising significant	-		9.00		

influence*					
Working Capital Loan taken		2,100.00		1,144.00	
Working Capital Loan repaid		2,100.00		1,144.00	
Interest Paid on Working Capital Loan	0.91			3.59	
Disclosure in respect of transactions which are more than 10% of the total transactions of the same type with related parties					
		Transactions		Balances	
		March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
		(? in lakhs)	(? in lakhs)	(? in lakhs)	(? in lakhs)
(i) Purchase of goods					
Rajdhani Roller Flour Mills Private Limited	804.06	748.16		65.78	80.46
(ii) Sale of goods					
Rajdhani Roller Flour Mills Private Limited	42.66	36.18		-	2.20
Raibereilly Flour Mills Private Limited	80.23	176.01		-	-
(iii) Processing Charges of Oat Products					
Rajdhani Roller Floor Mills Private Limited	292.03	289.12		48.48	51.54
(iv) C&F Commission					
Rajdhani Roller Floor Mills Private Limited	42.51	30.15	8.49		3.39
(v) Remuneration to Key Management Personnel					

Sushil Kumar Chetani	30.98	26.10	-	-
Laxmi Narayan Sain	6.58	5.90	-	-
Abhinev Aggarwal	25.99	-	-	-
(vi) Rent Paid to Individuals controlling voting power/exercising significant influence				
Shyam Bagri	13.08	13.08	0.98	1.01
(vii) Remuneration Paid to Relatives of Key Management Personnel				
Sunil Sain	4.60	4.15	-	-
(viii) Rent Paid to Relatives of Individuals controlling voting power/exercising significant influence				
Savita Bagri	13.08	13.08	0.98	1.01
(ix) Remuneration Paid to Relatives of Individuals controlling voting power/exercising significant influence				
Savita Bagri	41.13	37.06	-	-
Divya Jain	10.48	10.42	-	-
Aditya Bagri	56.18	45.01	-	-
Pragya Bagri	8.03	-	-	-
(x) Advisory Fees Paid to Relatives of Individuals controlling voting power/exercising significant influence				
Pragya Bagri	-	9.00	-	-
(xi) Working Capital Loan taken				

Bagrrys Holding Limited	2,100.00	1,144.00	-	-
(xii) Working Capital Loan Repaid				
Bagrrys Holding Limited	2,100.00	1,144.00	-	-
(xiii) Interest paid on Working Capital Loan				
Bagrrys Holding Limited	0.91	3.59	-	-
(xiii) Guarantee to Bank				
Given by Bagrrys Holding Ltd (Refer Note 42.1)	-	1,500.00	-	-

Textual information (43)

Disclosure of notes on related party explanatory [Text Block]

39. Related Parties Disclosures	
(a) Names of related parties and nature of relationship:	
Related Parties with whom transactions have taken place during the year:	
(I) Key Management Personnel:	Sushil Kumar Chetani
	Laxmi Narayan Sain
(ii) Individuals controlling voting power/exercising significant influence and their relatives:	Shyam Bagri
Savita Bagri	
Divya Jain	
Aditya Bagri	
Pragya Bagri	
(iii) Relatives of Key Management Personnel:	Sunil Sain
(iv) Enterprises over which anyone in (i) or (ii) exercises significant influence:	Rajdhani Roller Flour Mills Private Limited
Raibereilly Flour Mills Private Limited	
Bagrrys Holding Limited (Formerly known as Oasis Securities Pvt. Ltd)	
(b) Transactions/ Balances	
March 31, 2021	March 31, 2020

(Amt. in Rs.)		(Amt. in Rs.)	
Purchase of goods	74,816,425	98,973,896	
Sale of goods	21,219,234	26,088,327	
Processing Charges	28,911,624	19,538,174	
C & F Commission	3,014,956	2,532,626	
Remuneration to Key Management Personnel*		3,200,684	3,184,693
Rent Paid to Individuals controlling voting power/exercising significant influence		1,308,240	1,308,240
Remuneration to Relatives of Key Management Personnel*		415,313	397,533
Rent Paid to Relatives of Individuals controlling voting power/exercising significant influence		1,308,240	1,308,240
Remuneration to Relatives of Individuals controlling voting power/exercising significant influence*		9,248,380	9,208,435
Advisory Fees to Relatives of Individuals controlling voting power/exercising significant influence*		900,000	-
Working Capital Loan taken		114,400,000	69,700,000
Working Capital Loan repaid		114,400,000	69,700,000
Interest Paid on Working Capital Loan		358,817	1,645,175
Disclosure in respect of transactions which are more than 10% of the total transactions of the same type with related parties			
Transactions		Balances	
March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
Rs.	Rs.	Rs.	Rs.

(i) Purchase of goods				
Rajdhani Roller Flour Mills Private Limited	74,816,425	98,973,896	8,046,141	7,364,482
(ii) Sale of goods				
Rajdhani Roller Flour Mills Private Limited	3,618,180	4,062,335	219,500	16,355
Raibereilly Flour Mills Private Limited	17,601,054	22,025,992	-	1,280,452
(iii) Processing Charges of Oat Products				
Rajdhani Roller Floor Mills Private Limited	28,911,624	19,538,174	5,153,716	2,774,433
(iv) C&F Commission				
Rajdhani Roller Floor Mills Private Limited	3,014,956	2,532,626	338,777	175,821
(v) Remuneration to Key Management Personnel				
Sushil Kumar Chetani	2,610,395	2,591,700	-	-
Laxmi Narayan Sain	590,289	592,993	-	-
(vi) Rent Paid to Individuals controlling voting power/exercising significant influence				
Shyam Bagri	1,308,240	1,308,240	100,843	98,118
(vii) Remuneration Paid to Relatives of Key Management Personnel				
Sunil Sain	415,313	397,533	-	-
(viii) Rent Paid to Relatives of Individuals controlling voting power/exercising significant influence				
Savita Bagri	1,308,240	1,308,240	100,843	98,118
(ix) Remuneration Paid to Relatives of Individuals controlling voting power/exercising significant influence				
Savita Bagri	3,705,722	3,582,940	-	-

Divya Jain	1,041,600	1,054,200	-	-
Aditya Bagri	4,501,058	4,572,295	-	-
(x) Advisory Fees Paid to Relatives of Individuals controlling voting power/exercising significant influence				
Pragya Bagri	900,000	-	-	-
(xi) Working Capital Loan taken				
Bagrrys Holding Limited	114,400,000	69,700,000	-	-
(xii) Working Capital Loan Repaid				
Bagrrys Holding Limited	114,400,000	69,700,000	-	-
(xiii) Interest paid on Working Capital Loan				
Bagrrys Holding Limited	358,817	1,645,175	-	-
(xiii) Guarantee to Bank				
Given by Bagrrys Holding Ltd (Refer Note 39.1)	150,000,000	150,000,000	-	-
Note 39.1: Charge has been satisfied during FY 2020-21 on Dated 22.03.2021.				

[201400] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	2,531.33	2,152.17
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	2,531.33	2,152.17

[202800] Notes - Subsidiary information

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

	01/04/2021 to 31/03/2022
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	31/03/2022	31/03/2021
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	-18.86	-17.64
Total deferred tax assets	-18.86	-17.64
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	100.93	5.39
Total deferred tax liabilities	100.93	5.39

[202400] Notes - Investments in associates

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

	01/04/2021 to 31/03/2022
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

[202500] Notes - Financial reporting of interests in joint ventures

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

	01/04/2021 to 31/03/2022
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	17.04	452.09	186.75
Total cash and cash equivalents	17.04	452.09	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	638.85	666.37	
Total income taxes paid (refund)	638.85	666.37	

[100200] Statement of profit and loss

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	17,209.67	13,982.11
Revenue from sale of services	0	0
Total revenue from operations other than finance company	17,209.67	13,982.11
Total revenue from operations	17,209.67	13,982.11
Other income	1,008.1	131.3
Total revenue	18,217.77	14,113.41
Expenses [Abstract]		
Cost of materials consumed	8,696.6	6,633.27
Purchases of stock-in-trade	1,419.21	996.2
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-50.58	-6.76
Employee benefit expense	1,177.58	1,004.55
Finance costs	18.42	9.9
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	68.89	72.81
Total depreciation, depletion and amortisation expense	68.89	72.81
CSR expenditure	37.41	25.51
Other expenses	3,601.91	2,458.73
Total expenses	14,969.44	11,194.21
Total profit before prior period items, exceptional items, extraordinary items and tax	3,248.33	2,919.2
Total profit before extraordinary items and tax	3,248.33	2,919.2
Total profit before tax	3,248.33	2,919.2
Tax expense [Abstract]		
Current tax	717	767.03
Total tax expense	717	767.03
Total profit (loss) for period from continuing operations	2,531.33	2,152.17
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	2,531.33	2,152.17
Profit (loss) of minority interest	0	0
Total profit (loss) for period	2,531.33	2,152.17
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 328.91	[INR/shares] 279.64
Diluted earnings per equity share	[INR/shares] 328.91	[INR/shares] 279.64

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	17,209.67	13,982.11
Total revenue from sale of products	17,209.67	13,982.11
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	10.8	23.52
Interest on long-term intercorporate deposits	57.4	18.85
Interest on other long-term investments	0.79	0.86
Total interest income on long-term investments	68.99	43.23
Total interest income	68.99	43.23
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0.03
Total dividend income current investments	0	0.03
Total dividend income	0	0.03
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	37.36	72.1
Net gain/loss on sale of long-term investments	879.43	0
Total net gain/loss on sale of investments	916.79	72.1
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	6.64	4.4
Income insurance claims	4.13	3.73
Liabilities written off	11.55	(A) 5.65
Miscellaneous other non-operating income	23.1	13.46
Total other non-operating income	22.32	15.94
Total other income	1,008.1	131.3
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	17.11	4.94
Total interest expense short-term loans	17.11	4.94
Other interest charges	1.31	4.96
Total interest expense	18.42	9.9
Total finance costs	18.42	9.9
Employee benefit expense [Abstract]		
Salaries and wages	1,068.66	912.54
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	55.11	44.89
Total contribution to provident and other funds	55.11	44.89
Gratuity	6.43	10.33
Staff welfare expense	47.38	36.79
Total employee benefit expense	1,177.58	1,004.55
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	8.16	3.13
Power and fuel	185	132.92
Rent	153.57	61.28
Repairs to building	3.65	1.57
Repairs to machinery	28.69	12.54

Insurance	25.09	16.72
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	7.47	9.74
Total rates and taxes excluding taxes on income	7.47	9.74
Research development expenditure	0.09	0.05
Telephone postage	17.91	18.92
Printing stationery	5.63	4.29
Travelling conveyance	98.46	65.21
Legal professional charges	84.86	29
Safety security expenses	31.89	25.22
Directors sitting fees	0	0
Seminars conference expenses	1,048.65	695.51
Bank charges	2.66	7.61
Advertising promotional expenses	185.37	64.3
Cost repairs maintenance other assets	31.5	27.07
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	9.7	0.84
Bad debts advances written off	0	0
Total write-off assets	9.7	0.84
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	4.5	5.5
Payment for taxation matters	0.5	0
Payment for reimbursement of expenses	0.45	0.35
Total payments to auditor	5.45	5.85
Miscellaneous expenses	1,668.11	1,276.96
Total other expenses	3,601.91	2,458.73
Current tax [Abstract]		
Current tax pertaining to previous years	105.18	-20.89
Current tax pertaining to current year	611.82	723.45
MAT credit recognised during year	0	-64.47
Total current tax	717	767.03

Footnotes

(A) Credit balance Written back

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-45.97	-8.46
Changes in inventories of stock-in-trade	-4.61	1.7
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-50.58	-6.76
Value of imports of raw materials	174.5	1,342.3
Total value of imports calculated on CIF basis	174.5	1,342.3
Expenditure on other matters	0.67	0.65
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0.67	0.65
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	17,084.69	13,879.61
Total domestic turnover goods, gross	17,084.69	13,879.61
Export sale manufactured goods	124.98	102.5
Total export turnover goods, gross	124.98	102.5
Total revenue from sale of products	17,209.67	13,982.11
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue explanatory [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]

Textual information (44)**Disclosure of revenue explanatory [Text Block]****Revenue Recognition**

Sale of goods: Sales are recognized when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the sale and are recognized net of rebates, VAT and excise duties, as applicable.

Dividend income is accounted for when right to receive payment is established.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Textual information (45)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Sale of goods: Sales are recognized when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the sale and are recognized net of rebates, VAT and excise duties, as applicable.

In respect of Consignment Sales and C & F Sale, sales are recognized when the goods are sold to third party i.e. the stockiest or retailer. Thus when goods are sent on consignment, these are treated as sales after sale statement from the Consignment Agent are received and stock lying with the Consignment Agent at year end is deducted from the dispatches to the Consignment Agent and included in the closing inventories of the company.

Dividend income is accounted for when right to receive payment is established.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	L A X M I NARAYAN SAIN	SUSHIL KUMAR CHETANI	RAJ KUMAR SHARMA	SHIWANI GOYAL
Director identification number of key managerial personnel or director	00217237	00217325	02838977	
Permanent account number of key managerial personnel or director	AAMPS8800Q	AABPC9426F	ATCPS3090F	BEEPG6119M
Date of birth of key managerial personnel or director	18/05/1958	20/06/1964	10/10/1960	29/08/1992
Designation of key managerial personnel or director	Whole Time Director	Whole Time Director	Director	Company Secretary
Qualification of key managerial personnel or director	Graduate	CA(Inter). B.Com	Graduate	Company Secretary
Shares held by key managerial personnel or director	[shares] 0	[shares] 50	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	6.58	30.98		6.86
Gross salary to key managerial personnel or director	6.58	30.98	0	6.86
Total key managerial personnel or director remuneration	6.58	30.98	0	6.86

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	5
	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	Abhinev Aggarwal
Director identification number of key managerial personnel or director	03352761
Date of birth of key managerial personnel or director	01/07/1979
Designation of key managerial personnel or director	Whole Time Director
Qualification of key managerial personnel or director	Chartered Accountant
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	25.99
Gross salary to key managerial personnel or director	25.99
Total key managerial personnel or director remuneration	25.99

[301000] Notes - Corporate social responsibility**Disclosure of net profits for last three financial years [Table] ..(1)**

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2020-21	2019-20	2018-19
Profit before tax of financial year	2,919.2	1,552.03	1,191.61
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	2,867.64	1,552.03	1,191.61

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [LineItems]				
CSR project or activity identified	Project Proposal for New Hospital Building Construction	(A) To help 'Gyan Chand' to undergo Lung Transplant	(B) Project for 'Ekal Vidyalayas' One Teacher School	(C) Madhav Sewa Vishram Sadan Rishikesh
Sector in which project is covered	Health care	Health care	Education	Health care
Whether projects or programs undertaken in local area or other	Yes	Yes	Yes	Yes
Name of state or union territory where projects or programs was undertaken	Uttarakhand	Delhi (NCT)	West Bengal	Uttar Pradesh
Name of district where projects or programs was undertaken	Dehradun	Delhi	Kolkata	Niralanagar Lucknow
Budget amount outlay project or program wise	0	0	0	0
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	24.31	2.4	1.1	9.6
Total amount spent on projects or programs	24.31	2.4	1.1	9.6
Mode of amount spent	Other implementing agencies	Other implementing agencies	Other implementing agencies	Other implementing agencies

Footnotes

(A) To help 'Gyan Chand' to undergo Lung Transplant

(B) Project for 'Ekal Vidyalayas' One Teacher School

(C) Madhav Sewa Vishram Sadan Rishikesh

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

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (46) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (47) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (48) [See below]
Disclosure web link of company at which CSR policy is placed	http://www.bagrrys.com/legal-and-compliance
Average net profit for last three financial years	1,870.43
Prescribed CSR expenditure	37.41
Amount CSR to be spent for financial year	37.41
Amount CSR spent for financial year	(A) 37.41
Amount unspent CSR	0
Details of implementing agency	Name CSR Registration Number Swami Vivekanand Health Mission Society, CSR00013441 Impact G u r u Foundation of CSR00000991 Friends Tribals Society CSR00001898 Bhaorao Deoras Seva Nyas CSR00004454

Footnotes

(A)

S.No	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	37,40,856/-
(ii)	Total amount spent for the Financial Year	40,92,080/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	3,51,224/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	3,51,224/-

Textual information (46)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNEXURE II- ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended]

[As on 31.03.2022]

1. Brief outline on CSR Policy of the Company

The CSR policy sets out the Company's commitment and approach towards Corporate Social Responsibility of improving the quality of life of the communities it serves. Corporate Social Responsibility is strongly connected with the principles of sustainability; an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Therefore, it is the core responsibility of the Company to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while making interests of its stakeholders. The Company has always been at forefront of voluntary CSR. Bagrrys Corporate Social Responsibility policy, apart from other CSR activities also concentrates on promoting health care including preventive healthcare, justifying the Company's tagline "Let's Put Health First".

The focus areas of CSR activities are:

Promoting health care including preventive health care

Disaster Relief

Education

In addition to the identified areas of focus mentioned above, the Company may also undertake other activities defined in schedule VII of the Companies Act, 2013.

2. Composition of CSR Committee :

S.No.	Name of Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Sushil Kumar Chetani	Whole-Time Director, Chairman of CSR Committee	4	4
2.	Mr. Laxmi Narayan Sain	Whole Time Director, Member of CSR Committee	4	4

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

The web link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company is <http://www.bagrrys.com/legal-and-compliance>

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):

The Company has not carried out impact assessment of CSR projects in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and hence disclosure under this clause is not applicable to the Company.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

S.No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set off for the financial year, if any (in Rs)
		Nil	

6. Average net profit of the company as per section 135(5): Rs. 18,70,42,817/-

7. (a) Two percent of average net profit of the company as per section 135(5) : Rs. 37,40,856/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year : NIL

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs.37,40,856/-

8. (a) CSR amount spent or unspent for the financial year:

Amount unspent (in Rs.)				
Total amount spent for the financial year (in Rs.)		Total amount transferred to unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under schedule VII as per second proviso to Section 135(5)
Amount	Date of transfer	Name of the Fund		Date of Transfer
40,92,080/-		N.A		N.A

(b) Details of CSR amount spent against ongoing projects for the financial year:

S.No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project	Project Duration (in years)	Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
NIL										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

S.No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project	Project Duration (in years)	Amount spent for the project (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency

State	District	Name	CSR Registration Number					
1.	Project Proposal for New Hospital Building Construction at Vridavan, District Mathura, Uttar Pradesh Run By Swami Vivekanand Health Mission Society, Dehradun, Uttarakhand	(i) Promoting healthcare including preventive healthcare	Yes	Uttarakhand, Dehradun	3 months	24,31,080/-*	No	Swami Vivekanand Health Mission Society, CSR00013441
2.	To help 'Gyan Chand' to undergo Lung Transplant	(i) Promoting healthcare including preventive healthcare	Yes	South Delhi, Delhi	-	2,40,000/-	No	Impact Guru Foundation CSR00000991
3.	Project for 'Ekal Vidyalayas' One Teacher School	(ii) Promoting education including special education	Yes	Kolkata, West Bengal	1 year	1,10,000/-	No	Friends of Tribals Society CSR00001898
4.	Madhav Sewa Vishram Sadan Rishikesh	(i) Promoting healthcare including preventive healthcare	Yes	Niralanagar Lucknow, Uttar Pradesh	2.3 years	13,11,000/-	No	Bhaorao Deoras Seva Nyas CSR00004454
Total		40,92,080/-						

*Note: The Company has donated Rs. 62,00,000/- to Swami Vivekanand Health Mission Society during the FY 2021-2022, out of which Rs. 37,68,920/- pertaining to the previous financial years which was unspent by the Company. However, remaining amount of Rs. 24,31,080/- pertaining to the reporting financial year i.e. FY 2021-2022.

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year(8b+8c+8d+8e): Rs. 40,92,080/-

(g) Excess amount for set off, if any:

S.No	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	37,40,856/-
(ii)	Total amount spent for the Financial Year	40,92,080/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	3,51,224/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	3,51,224/-

9. (a) Details of Unspent CSR amount for the preceding three financial years:

S.No	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any	Amount remaining to be spent in succeeding financial years (in Rs.)
Name of the Fund	Amount (in Rs)	Date of transfer			
1.	2020-2021	N.A	Nil	N.A	NIL
2.	2019-2020	25,68,282	N.A		
3.	2018-2019	12,00,638	N.A		

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing
NIL								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s): Nil

(b) Amount of CSR spent for creation or acquisition of capital asset: Nil

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Nil

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Nil

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5):

During the year, the Company has spent the required amount on CSR activities as per Section 135 (5) and hence reporting under this clause does not arise.

Place: New Delhi

Date: 25 th August, 2022

For and on behalf of the Board of Directors

Sushil Kumar Chetani
Whole time Director and Chairman,
CSR Committee
DIN: 00217325

Address: RZ-884A/4, W Side, Gali No. 9/3
Sadh Nagar, Palam Colony, Palam Village,
New Delhi-110045

Laxmi Narayan Sain
Whole Time Director and Member,
CSR Committee
DIN: 00217237

Address: 9, Community Center,
Industrial Area, Lawrence Road,
New Delhi-110035

Textual information (47)

Disclosure of composition of CSR committee [Text Block]

1. Mr. Sushil Kumar Chetani
2. Mr. Laxmi Narayan Sain

Textual information (48)

Details CSR policy [Text Block]

The web link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company is <http://www.bagrrys.com/legal-and-compliance>